DOCUMENT RESUME

ED 125 141 EA 008 473

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TITLE Project Conversion: A PPBS Model for North Smithfield, Rhode Island.
PUB DATE 24 Apr 76
NOTE 248p.; Practicum report submitted in partial fulfillment for Doctor of Education Degree, Nova University; Not available in hard copy due to marginal legibility of original document

EDRS PRICE MF-$0.83 Plus Postage. HC Not Available from EDRS.
DESCRIPTORS *Budgeting; *Change Strategies; Educational Administration; Elementary Secondary Education; *Inservice Programs; Models; Organizational Change; Program Budgeting; *Program Descriptions; Program Evaluation; *School Accounting
IDENTIFIERS *Planning Programming Budgeting System; PPBS; Rhode Island (North Smithfield)

ABSTRACT

The object of this practicum was to help the small North Smithfield (Rhode Island) School System convert its budgetary procedures from a traditional Function/Object Budget to a Planning, Programing, Budgeting System (PPBS) format. The practicum effort incorporated an inservice training component for key staff members, plus a cooperative effort with the Rhode Island Department of Education to standardize the system's standards of accounting. Section 1 identifies North Smithfield's perceived budgetary and accounting needs and discusses the possibility of utilizing PPBS to meet those needs. Section 2 establishes a theoretical and practical framework for meeting the various needs of the system's staff and administration, as well as the community and state, through use of a PPBS model. Section 3 includes the detailed models used for the inservice phase, presents both Smithfield's old and new budgetary designs, and discusses the rationale and crosswalk capabilities of the practicum. Section 4 describes the pretest and posttest assessment of staff involvement and skills during the inservice phase and presents an overall summative evaluation of the practicum. Section 5 reviews the practicum's first-year accomplishments and describes certain follow-up activities planned for its second year. (Author/JG)

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PROJECT CONVERSION

A PPBS MODEL FOR NORTH SMITHFIELD, RHODE ISLAND

by

PAUL F. JOYCE

Submitted in partial fulfillment of the
requirements for the degree of
DOCTOR OF EDUCATION
Nova University

Providence Cluster
Ian D. Malcolm

Maxi II
April 24, 1976

EA 008 473

ABSTRACT

The objective of this Maxi II Practicum was to develop, in concert with the professional staff of the small North Smithfield, Rhode Island School System, an awareness and capability to convert the 1976-1977 traditional Function/Object Budget to a PPBS Model format, recognized in educational circles as a Planning, Programing, Budgeting System.

This practicum effort incorporated an in-service component for key staff members, involvement with the Rhode Island Department of Education through a voluntary partnership aimed at standardizing the system's Standards of Accounting, and had, as its main objective during Phase I of a first year plan, the successful conversion of the school department's traditional function/object type of yearly budget presentation to one displaying the PPBS format.

The goal of crosswalking the traditional annual budget to a PPBS format was met, receiving appreciative and analytical scrutiny from School Committee members and Town Finance Review Board members alike. The satisfactory voluntary liason established with the Rhode Island State Department of Education accomplished a second and important first year phase objective of converting to a new Standards of Accounting Procedure.

A third, ongoing and expanding component was the involvement and widespread participation of staff in accepting the challenge to begin conversion to a system that gives promise of making long-range planning both meaningful and directed towards accomplishing stated objectives and goals.

INTRODUCTION

The first section of the report identified and pointed out several perceived needs with immediate, as well as reaching implications, for a small Rhode Island school system. The Project focused on the possibility of utilizing a new management concept, carrying the acronym PPBS, to facilitate, and expedite that system's transition to a more functional, workable, and recognizable model attuned to present and future demands of both the community and the Rhode Island State Department of Education.

The second section concentrated on establishing a theoretical and practical framework whereby the various needs of staff, administration, community and state could be effectively administered via a yearly budgetary reporting system utilizing a highly regarded national technique and model.

The third section contains the detailed and specific models for the in-service phases, the presentation of both traditional and converted budgetary designs, and establishes the rationale and crosswalk capabilities for the Practicum. The introduction of the standardization of the Rhode Island State Department of Education's new Chart of Accounts is outlined in terms of guidelines espoused and soon to be mandated.

The fourth section, devoted to Evaluation, describes the pre-test and post-test questionnaires used in assessing staff involvement and skills development during the in-service phase. Finally, an overall summative evaluation is indicated and submitted by the external evaluator concerning conclusions reached and interpreted relative to the conceptualizing and implementation of the solution to the problem.

The final section reviews the first year Phase I progress, describes certain follow-up activities due to be implemented in the second year Phase II plan, and stresses the on-going nature of the PPBS Model that has been established.

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CHAPTER I

THE PROBLEM

I

THE PROBLEM

This Maxi II Proposal addressed and focused itself on the growing and emerging problem of how a financially hard-pressed school district could successfully compete for the shrinking tax dollar in its educational budget, meet imminent and long-range demands of the State Department of Education, and also provide meaningful staff educational program analysis and cost factors related to its yearly budgetary demands to proponents and opponents alike within the community.

An emerging and most talked about management concept in the 1960's and 1970's was a Planning, Programming, Budgeting System using the acronym (PPBS). Originally developed by the Rand Corporation and Department of Defense, it has often been referred to as Educational Resources Management System, (ERMS). The PPBS Model appeared to offer a suitable vehicle to the small, 2200-pupil North Smithfield, Rhode Island School System whereby it might be enabled to illustrate and document educational validity and need in presenting its yearly requests for financial and educational continuity.

The small North Smithfield system had typically and traditionally met its annual minimum and legal yearly

budget accounting obligations devoid of any attempt to depict the true costs and relative worth of any of the system's programs.

The writer, the sole central office administrator, recognized the need for an orientation and program model that would galvanize some or all of the one hundred and twenty five staff members (125) into inaugurating an action plan designed and tailored to overcome the syndrome of past years. Incorporated into the thinking would be the premise that inadequate fiscal and curricular planning had been, for too long a period, presented in the traditional Function/Object mode.

It was also perceived that by direct mandate of the Education Act of 1969 that the Rhode Island Board of Regents[1] and Commissioner of Education had undertaken vigorous efforts to design a Master Plan for Rhode Island Education. The formulation of a Planning, Programing and Budgeting System, (PPBS), appeared to be consistent with the implications for accountability in the Educational Act of 1969 and the mandate of Rhode Island Senate Resolution S 554 of April, 1968.

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[1]The Rhode Island Board of Regents, The Five Year Plan for the Rhode Island Department of Education (Providence, Rhode Island, 1975).

The School system thus initiated steps, as a voluntary pilot district with the State Department, leading to development of a Standards of Account and a capacity to report to the state its yearly budget expenditures using the new revised State Department Form 31A and Form 31, Revised, documents.

CHAPTER II

CONCEPTUALIZING A SOLUTION

II

CONCEPTUALIZING A SOLUTION

The objective of the Practicum was to develop, in concert with the professional staff, a PPBS Model Budget for 1976-1977 in North Smithfield that would provide the School Committee, Town Finance Budget Review Board and professional staff with a more workable, defensible and illustrative budget format and display than had hitherto existed during the annual preparation, development, and presentation of yearly budgetary requests by school authorities.

It aimed at providing a learning situation for all involved in school budgetary considerations and consisted of developing a mode of thinking wherein school officials and professional staff might develop better means and devices to plan programs, budget available resources, evaluate performances, accomplishments, and related failures in reporting to the various publics.

The Practicum effort utilized key staff personnel in a unifying, in-service, type of continuing activity during a time span starting in late August, 1975 and continuing to the present. The focal point of this thrust was to produce a completely new format for the yearly presentation of the annual school department budget, circa 1976-1977.

This conversion effort contained manageable parameters aimed at providing valid and reliable criteria from the results of the first year, Phase I segment of what is projected to be a multi-year, continuing activity involving use of the PPBS Model.

Under this plan the following two-pronged conversion approach was followed:

1. Presentation of the "traditional", line-item 1976-1977 School Department Budget would be maintained
2. Presentation of the same budget, crosswalked and "converted" to a Model PPBS format

The effort of the writer was timed and scheduled to the availability of key staff members due to report in August, 1975 as well as fixed demands of the Town Charter relative to adopting an annual new Town Budget during the first week in April of each year.

The need to make a formal budget presentation to the Town Budget Finance Committee in February was noted, and consideration for this pivotal aspect of the total practicum was built into the time line established.

A third and final dimension of the Phase I Year Plan involved establishment of a voluntary liason between the North Smithfield School Department and the Rhode Island Department of Education aimed at eventual implementation of

a new Standards of Accounting and Program Budgeting for this school district. It was noted that the Rhode Island Board of Regents had mandated movement towards its goal of total implementation for these Standards by the year 1978 for all school districts in the state. Voluntary participation, as a pilot or audit community, appeared not only to be feasible but a highly desirable corallary objective consistent with the previously listed Phase I activities.

Traditionally, each school district in the state had reported, each July, its revenues and expenditures for the year using Rhode Island State Department of Education Form 31. Through selection and participation as a pilot district, the North Smithfield School Department was enabled, as one of thirteen volunteer communities, to develop the capacity to report future annual reports using the new Form 31A or Form 31, Revised. Attachments listed in the appendix section of this practicum attest to the importance and desirability of the system's voluntary involvement in the master plan for the state.

The total staff commitment was focused to introduce School Committee, Town Budget Review Members, and the community at large to an analytical instrument providing crosswalk capability from the traditional budget, an orientation to the new United States Office of Education

Handbook Chart of Accounts,[2] and to realize the full potential of cost-effectiveness analysis.

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[2]U.S., Department of Health, Education, and Welfare, Financial Accounting, State Educational Records and Reports Series Pubn. No. (OE) 73-11800 (1973).

CHAPTER III

PRACTICUM DESIGN

III

PRACTICUM DESIGN

Review of the Literature

Planning, Programing, Budgeting is not a new concept. It should be initially noted that business, governments and individuals have dealt for many years with the problems of resource allocation, performance functions, efficiency comparisons and costs versus benefits factors. School Committees and superintendents have not been immune to this process over the years; however, rarely was time taken to properly stop, assess and define processes by which final budgetary considerations were adopted.

Within a framework of the last decade, however, major efforts have been expended on a national level to install modern techniques of management and analysis prior to resolving major components of school budget decision making.

Educational issues in the 1970's revolve around the continuing goal of more effective pupil performance, working from a base of maximum utilization of the tax dollars devoted to the educational segment of a city or town budget.

When the writer, or any practicing central office administrator, projects a one year budget plan, he is well advised to have developed a budget system and methodology

as complete as possible and containing accurate estimates as regards the future consequences of proposed programs and educational changes.

[3]Novick states that the Department of Defense and the Rand Corporation originally were responsible for development of the Planning, Programing, Budgeting Systems (PPBS), sometimes called Educational Resources Management System (ERMS).

In tracing the origin and historical development of program budgeting, it is noted that it was recognized and applied as early as 1924 in industry, and extended thru the Wartime Control System used in 1942. The Department of Defense continues to maintain this system in its current day-to-day operations.

[4]Fisher states that during the late 1930's and 1940's the Ford Motor Company combined with certain specialists from the Harvard School of Business to refine production and accountability standards. This program was led by Robert McNamara, later to play a prominent part as Secretary of Defense during the administrations of presidents

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[3]David Novick, Origin and History-Program Budgeting (Santa Monica, California: The Rand Corporation, 1966), pp. 1-20.

[4]Gene H. Fisher, The World of Program Budgeting (Santa Monica, California: The Rand Corporation, 1966) p. 7.

John F. Kennedy and Lyndon B. Johnson. In fact, Johnson was so impressed with the successful transition to the public sector that he mandated, through appropriate legislation and directives, for the entire Executive Branch of government, the following guideline:

> This morning I have just conducted a breakfast meeting with the Cabinet and with the heads of Federal agencies and I am asking each of them to immediately begin to introduce a very new and very revolutionary system of planning and programming and budgeting throughout the vast Federal Government, so that through the tools of modern management the full promise of a finer life can be brought to every American at the lowest possible cost.
>
> This program is designed to achieve three major objectives: it will help us find new ways to do jobs faster, to do jobs better and to do jobs less expensively. It will insure a much sounder judgment through more accurate information, pin-pointing those things that we ought to do more, spotlighting those things that we ought to do less. It will make our decision making process as up-to-date, I think, as our space-exploring programs.[3]

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[3]"Transcript of the President's News Conference on Foreign and Domestic Matters," *New York Times*, August 26, 1965, as quoted in David Novick (ed.), *Program Budgeting: Program Analysis and the Federal Budget* (Cambridge, Mass.: Harvard University Press, 1965), p.v.

In essence, the president was broadening the base which had emerged in government as early as late 1942 entitled the Controlled Materials Plan. From 1943 through 1945 and the end of World War II, the United States had effectively controlled the system of production under CMP in what probably was the first federal program budget.

Turning further to a historical sequence, Novick[5] credits the DuPont Company with making substantial inroads on program budgeting as early as the 1920's and introducing the concept to General Motors. During its forty-five or more years of gradual growth and federal involvement the application of the PPB concept to new areas has proven difficult. The procedure by which goals and objectives are identified and selected remains a distinct challenge to those adapting to and suggesting to others a new way of doing business. An interested practitioner must select those concepts that seem to fit his situation and hone in a development plan tailored to his own system's needs.

PPBS can be looked at as a systems approach to planning, in education as much as in any area. Hartley[6] identified four basic components to be included in looking at the skeletal framework:

1. Systems Analysis: identifying all the parts and their relationships
2. Systems Design: designing a new system and organizing the structure

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[5]David Novick, "Program Budgeting, its Origin, Present Status, and Future," in Report of the First National Conference on PPBES in Education, ed. by Charles W. Foster (Chicago: Research Corporation of the Association of School Business Officials, 1969), pp. 1-19.

[6]Harry J. Hartley, Educational Planning-Programming-Budgeting: A Systems Approach (Englewood Cliffs, N.J.: Prentice-Hall, Incorporated, 1968), pp. 253-257.

3. Systems Management: organizing the tasks to be performed

4. Systems Evaluation: Culminating exercise which includes feedback

It should be noted that various ways have been suggested to begin PPBS. Initially, someone in the school organization has to have the interest and determination to pursue the matter to the stage of proposed implementation. His stance and approach, from that point on, would depend on which of the various writers and their models he proposed to adopt.

Morphet[7] points to the state's role and responsibility and asserts that the Tenth Amendment to the United States Constitution indirectly made public education a responsibility of the individual states and remarks that a number of states have taken the initiative (like Rhode Island), in accountability for better and more comprehensive state educational planning and reporting. In 1965 he noted eight state departments of education had banded together in a coalition designated to move towards program budgeting in an orderly four year plan of introduction. The states of Arizona, Colorado, Idaho, Montana, Nevada, New Mexico, Utah, and Wyoming were involved in this effort.

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[7]Edgar L. Morphet and Charles O. Ryan, Planning and Effecting Needed Changes in Education (New York: Citation Press, 1967), pp. 266-285.

By the 1970's more than 60% of the nation's state legislatures had mandated some form of it for their schools or had such legislation pending. With more than forty billion dollars spent on public education annually, mostly by public school systems, the need for data synchronized to effective cost analysis and examination of alternatives by practitioners can be well documented.

Durstine[8] points out that one can start with any component part in developing a planning, programing, budgeting system. However, each starting point tends to have its advantages and drawbacks. The needs, peculiarities, and objectives of a particular system should be examined prior to selecting an appropriate vehicle.

An administrator could begin by questioning what his organization's goals and objectives are and then by establishing programs which will lead to the attainment of those objectives. Once the programs have been determined, their financial implications can be assessed. In this instance we are talking about goal setting. Advantages here are its logic and its compatibility with the underlying conceptual scheme. Historically, the focus has been

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[8]Richard M. Durstine and Robert A. Howell, Program Budgeting in a Small School District (Wellesley, Mass.: New England School Development Council, 1970).

upon budgetary control. Drawbacks are that it requires the ability to temporarily abandon concrete figures while tackling more abstract concepts.

One can also start by examining specific programs, their associated costs and benefits. Implementation at the program stage allows one to compare the relative merits of a specific program vis-a-vis another. Starting at the program stage is often easier for administrators because it allows them to work with one facet of the organization at a time instead of the organization as a whole. Without a clear definition of goals or a clear understanding of cost data, it is likely that the decisions made may not be the most appropriate.

Finally, PPBS can be implemented starting at the budgeting stage. Most organizations have budgets of one sort or another and an on-going set of programs, however poorly defined. The budgets, generally speaking, are line item and portray expenditures by category of resources or inputs. They must be broken down and converted to a program budget. Now, using cost data knowledge, more effective analysis of programs can take place. Where properly designed, the PPBS approach should aid a system in achieving a majority of the following:

1. Identify goals and objectives
2. Identify program priorities

3. Evaluate costs and program effectiveness
4. Improve the reliability of the data
5. Design curricular programs to achieve objectives
6. Analyze available alternatives
7. Increase the community's sense of participation in school decision review and support services

With the current public outcry to hold the tax line more viable ways are needed to survive the crunch of taxpayer revolt. The older form of budgeting did not, and does not, satiate the public's right to know, evaluate and digest what school systems have been doing. Introduction of the PPBS system, which first reared itself in embryonic form as early as the 1920's promises firmer hope towards meeting these emerging demands for accountability in the 1970's.

Rationale for Introducting PPBS

It has been the opinion for years that educational administration is a unique activity, differing greatly from the private sector; however, in the past two decades it has become increasingly apparent that there is more in common than is different.

Basically, administrators in all organizations have to deal with at least five major tasks. These leadership tasks are:

1. He must meet the goals of the institution for which he works
2. He can only achieve those goals through the skillful use of resources: i.e., time, people, materials, equipment, space, etc.
3. He must maintain a degree of cooperation and morale to motivate people to work and produce to meet those goals
4. He must continually assess developments and changes in basic needs of society and provide and urge people to become change artists or innovators.
5. He must continually evaluate product development to insure goals are being attained.

Educational administration may differ somewhat from other types of organizations in that it deals with the training and development of human beings. However, the modern scientific principles of management regarding planning, programing, organizing, directing, coordinating and controlling are essentially the same for all types of administrators.

The adoption of PPBS/ERMS and all its implications for the future, such as performance evaluation review techniques (PERT), the Critical Path Method (CPM), Management by Objectives (MBO), which are all spin-offs of this new system, provides decision makers - the School Committee members, Superintendent, Principals, Department Heads, Maintenance Supervisors, etc. - with the most up-to-date methods for managing a modern school system.

The demand for accountability by the public requires that school administrators evaluate techniques of planning all aspects of instructional programs to determine whether or not programs are giving the public the most for its money. The old Function/Object budget which displays only the amount of funds spent on textbooks, salaries, supplies, equipment, transportation, etc., tells them exactly nothing! The PPBS/ERMS arrays programs by the discipline, allowing the School Committee, Administrators and public to see if the schools are complying with State mandated programs; it identifies the funding emphasis for each discipline and the priorities assigned to those programs.

During past years many school districts have tended to plan not an on-going process but somewhat haphazardly. There is little or no evidence that schoolmen perform the programing techniques of PPBS; that is, studying alternative methods for attaining goals and objectives and

studying what the outcomes are if differing mixes of resources are used. PPBS/ERMS, if fully implemented, will provide this type of systems analysis.

The basis of any major school change should be the improvement of instruction; hopefully, this will be the eventual outcome of this new system. By making educators aware of the fact they are agents for change, it should bring improvement in instruction. Instruction should greatly improve from the mere fact that educators will now be not only studying the costing variations of alternatives but will be evaluating and choosing the most logical and effective of the alternatives in program selection.

The implementation of PPBS/ERMS may directly or indirectly result in eliminating some costly and ineffectual programs. Because this has occurred in some school systems does not mean it necessarily will occur in this district. If, through improved management techniques, discoveries are made of excessively costly or ineffectual programs, a study should be initiated to determine the reasons for such a situation. The use of PPBS/ERMS will greatly enhance and facilitate analysis of such problems. If and when this is proven, resource allocations should be either trimmed, eliminated and/or redirected to better meet the goals and objectives of the community.

The total reason behind PPBS/ERMS is to compel educators to effectively utilize resources and to develop concrete evaluative techniques of the operational processes of a school system. Business, industry and the Federal Government have been using this modern management concept for years and as a result they have made more effective use of all their resources. The school systems have been using the Function/Object form of budget development since the early 1920's and very few systems have adopted systems analysis techniques in managing their districts. Effective evaluation is dependent upon selecting the correct procedures for evaluating the outcome of the objectives of educational programs. Evaluation is not solely concerned with pupil achievement, but with the cost to attain pupil achievement. As stated earlier, a different mix of resources may be as effective in aiding the students to reach a desirable level of achievement and at the same time cost less than the present operation.

The benefits from PPBS/ERMS are many, some of which will materialize immediately upon implementation, others being long-range, but with lasting benefits for future generations.

In a general statement, this School System will benefit from the use of a proven analytical system and management technique which heretofore has not existed in

the School District. In the past, budget development, planning, programing and evaluative techniques were performed on the basis of management by crisis.

Program improvement should result from the use of this new system. Emphasis will now be placed upon those programs which have high visibility; these are the programs which are constantly in the limelight and receive considerable attention and/or criticism from the public, staff, students, committee or council. If programs are listed by priority, then the system will immediately recognize where inordinate costs for lesser priority programs are made and then make the needed adjustments to bring the resource allocations into line with the level of priority assigned to programs.

PPBS/ERMS usually brings into play an important management tool, i.e., participatory decision making which leads to not only improved decisions but to a greater acceptance for change. PPBS/ERMS brings improvement of instruction and standardization of program development and teaching methodology since the basic concept is to array programs by subjects or disciplines, with a lesser emphasis upon the cost centers (schools). This allows the decision makers an opportunity to assess the reasons for more emphasis being placed upon certain subjects in some schools while not doing so in other schools. This standardization

will assure that the school district is working toward established and objective goals rather than allowing a particular building manager to use subjective rationale for his priority of programs.

Implementation of PPBS/ERMS will lead to consideration of the following factors while analyzing program options: how valid and relevant data presented is, the reasonableness of alternatives and their relevance to school district priorities, the adequacy of the plan for a recommended alternative and how the alternative relates to other programs, the thoroughness of review of data presented for each option, the long-range benefits of a recommended alternative and the degree of ease for implementation.

Multi-year planning is an important aspect of PPBS/ERMS. Acquisition costs for a program may be much greater than ongoing costs and this facet of PPBS/ERMS will give the Committee and Administration a broader and long-range view of cost impact of programs. Multi-year plans have to be continually updated because of pupil trends, revenue estimates, capital outlay costs, etc.. Further costs may be identified to fine-tune programs as program analysis reveals needs and/or deficiencies in programs.

The budget development system using PPBS/ERMS should be left to Central Administration to avoid a common

misunderstanding by educators that PPBS/ERMS is a tool for improving the business operations of the district. In implementing PPBS/ERMS, budgeting translates program development in the planning and programing processes into a financial plan. It is extremely important that all educators involved in PPBS/ERMS understand this role of budgeting and do not mistakenly believe that PPBS/ERMS was developed for the Business Office but rather the overall improvement of education through systematic planning, for programing and evaluative techniques.

Budgeting, whether using PPBS/ERMS or the Function/Object system, is simply a method to arrange resource needs for programs of the system.

Approved program plans are displayed in the budget showing specific requirements such as facility needs, staffing, materials and supplies, equipment and time allocated to the program. These resources are translated into dollars in the budget document.

During Phase I, the first year of the plan, it was found necessary to furnish the North Smithfield District with two budgets in providing an orientation to PPBS/ERMS.

This was attained by developing a knowledge and capacity to crosswalk between the old Function/Object budget and the subject areas program type of budget. The scope of the practicum and restraints imposed upon the

writer/superintendent must be recognized as one proceeds to examine the completion of the various components of the first year. A small central office staff, directed by one chief administrator (writer), and devoid of a business manager figure or sophisticated computer capabilities, has proceeded to attempt to redirect and redefine its priorities programs and its method of reporting to all of its various publics.

Within two years all Rhode Island school communities will be compelled to have attained the capability to correctly fill out and report, each June, to the Rhode Island Department of Education using the new Form 31, Revised, in lieu of Form 31.

At present, a total of thirteen Rhode Island pilot communities, from a total of thirty nine, have been identified and are working towards the adoption of new standards. The voluntary initiative of the North Smithfield System this year has been recognized by the state department and assurances extended that indicate a possible early and full acceptance into the 1976-1977 state planning. Such approval, it should be pointed out, was to be conditioned on the amount of self help and work quality to be exhibited by the local North Smithfield school staff during its audit year of 1975-1976.

The practicum design incorporated elements of the four major steps for beginning PPBS listed by Hartley,[9] and are outlined below:

I. FOR INSTALLING PPBS, PREPARE CONCISE WRITTEN OPERATIONAL PLANS

- A. Identify specific persons who may serve on the district's PPBS Committee to coordinate the project (Administrators and Key Staff)
- B. Specify what tasks or activities should be accomplished by each person on the Committee
- C. Estimate time required for each step via an Event Schedule

II. DEVELOP A TENTATIVE DISTRICT-WIDE PROGRAM STRUCTURE

- A. Hold in-service PPBS training session(s) for staff and prepare brief communications to describe the project
- B. Ask the PPBS Task Force or Coordinating Group to prepare a program structure
- C. Arrange all programs in the district by levels in a form similar to organization charts

III. SELECT ONE TARGET CURRICULAR AREA FOR A DETAILED PROGRAM ANALYSIS

- A. Establish goals, objectives, sub-programs, description, alternatives, evaluation, projections, constraints, costs
- B. State the program analysis in a program memorandum format of approximately 15-20 pages and submit for critical reactions
- C. Let this analysis serve as a model to assist principals and department heads in other programs as they prepare their goals, objectives, etc.

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[9]Hartley, Educational Planning-Programming-Budgeting: A Systems Approach, pp. 46-75.

IV. CONVERT THE CURRENT OPERATING BUDGET TO A PROGRAM BUDGET

A. Cost out individual programs as defined in the program structure

B. Identify a budget coding system and design worksheets and forms that support cost accounting by programs

C. Determine what financial information should be displayed to various groups in the school and community
i.e. Budget Review Committee and Annual Town Meeting

D. Present the new PPBS Model in concert with the traditional Budget as follows: (1) School Committee, (2) Town Budget Committee, and (3) Annual Town Meeting

In retrospect, it was administratively apparent in early 1974-1975 that the state department of education was moving on a course that would ultimately force each of the thirty-nine Rhode Island school districts to adopt salient points of its five year plan, including a standardization of accounts followed by program reporting.

Timing appeared apportune for any ambitious school department staff to initiate voluntary leadership and tackle the inevitable. By following such a procedure, the writer recognized perceived future needs of the state, present inadequacies in his present local system and staff, and acknowledged, privately, that the timing was right for the three-pronged solution offered by practicum action in this instance.

The In-Service Component

To list a series of steps leading to the installation of Program Budgeting is one thing; to successfully lead an inexperienced school staff to and through a meaningful successful experience, arriving at a successful climax, is quite another.

During this first year Phase I stage the challenge to the writer centered on organizing, guiding, educating and interesting a set of key administrators and teacher personnel in such manner that the desired objectives of the practicum could be attained. This challenge was broadened even further by announcement of a decrease in anticipated state educational aid during the current year. The net result here was for the school committee to install a virtual "freeze" on spending, thus necessitating the writer/superintendent to assume major responsibility for the In-Service portion originally projected to be carried out by a paid consultant.

The experience of having participated in a PPBS Workshop conducted by Hartley at the University of Connecticut several years ago proved invaluable in the writer's assuming the unanticipated major role of Pre-School In-Service Director.

Consultive help was thus limited to the opening In-Service session, the summative evaluation furnished

by the evaluator, and the monthly visit by the state department liason representative and which dealt strictly with the Standards of Accounts portion. All other contributions stem directly and indirectly from the interaction produced by the steering committee and school department.

In August of 1976 the writer issued the first directive and formally inaugurated the project. Having obtained prior approval from the School Committee, the issuance of Staff Bulletin 11 alerted key personnel relative to the introductory In-Service Phase and the articulation of the total skeletal framework for the ensuing months.

In addition to the pre-school one week in-service, the superintendent petitioned and obtained from the state department of education permission to utilize ten (10) half day curriculum "release time" dates. At such designated times pupils attended classes for only one half day, with the remaining time available for pivotal staff involvement in the introduction of PPBS procedures. In Figure 1 a chart is developed to indicate the sequence of events developed as an organizational scheme. Figure 2 and 3 identify both the steering committee and the In-Service Implementation Plan to be followed by the project.

Having identified the nucleus group of steering committee members and the plan of basic implementation,

Figure 1

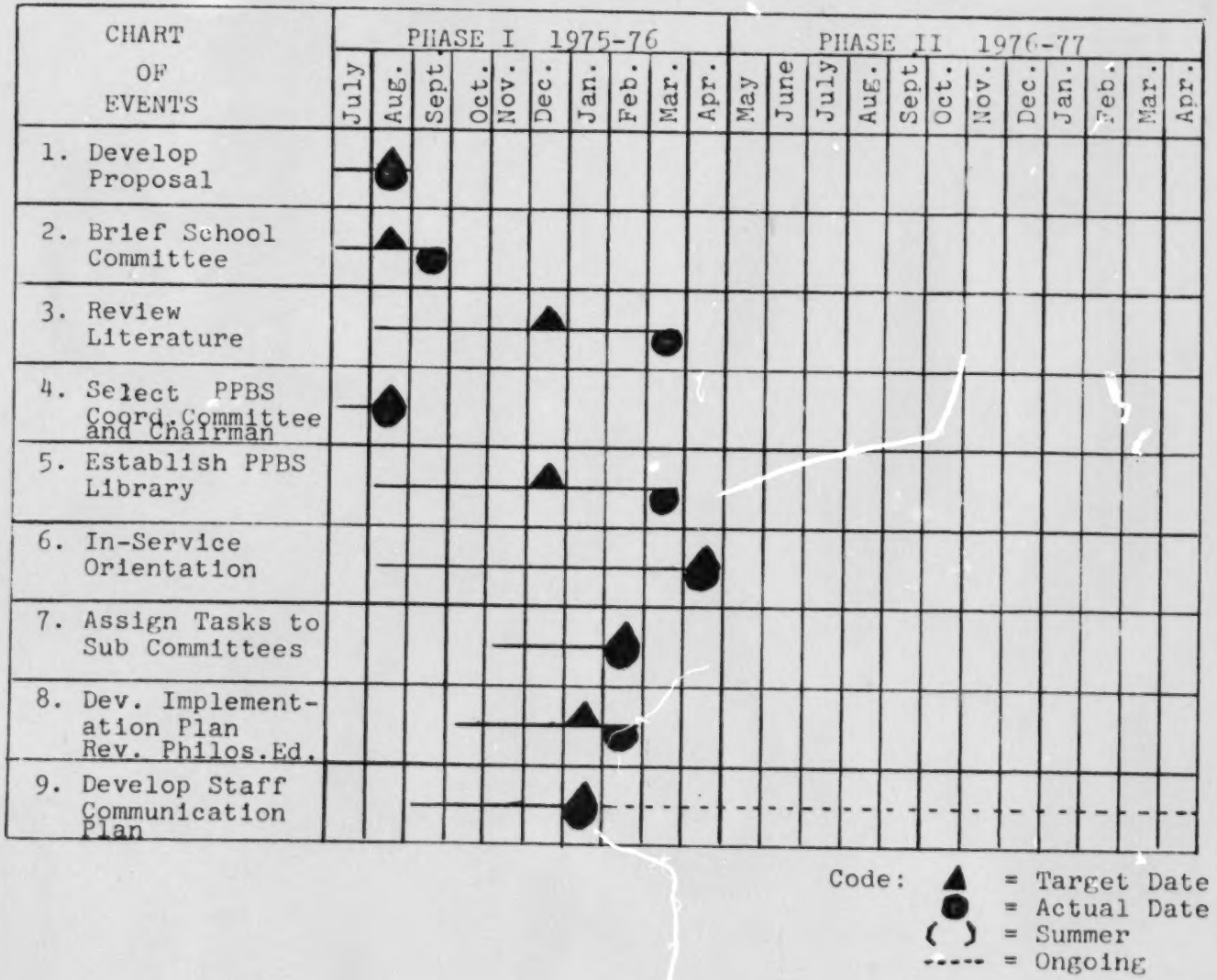
CHART OF EVENTS
PHASE I 1975-76
July
Aug.
Sept.
Oct.
Nov.
Dec.
Jan.
Feb.
Mar.
Apr.
PHASE II 1976-77
May
June
July
Aug.
Sept
Oct.
Nov.
Dec.
Jan.
Feb.
Mar.
Apr.
1. Develop Proposal
2. Brief School Committee
3. Review Literature
4. Select PPBS Coord.Committee and Chairman
5. Establish PPBS Library
6. In-Service Orientation
7. Assign Tasks to Sub Committees
8. Dev. Implement-ation Plan Rev. Philos.Ed.
9. Develop Staff Communication Plan
Code:
= Target Date
= Actual Date
( ) = Summer
----- = Ongoing

Figure 1 -Continued

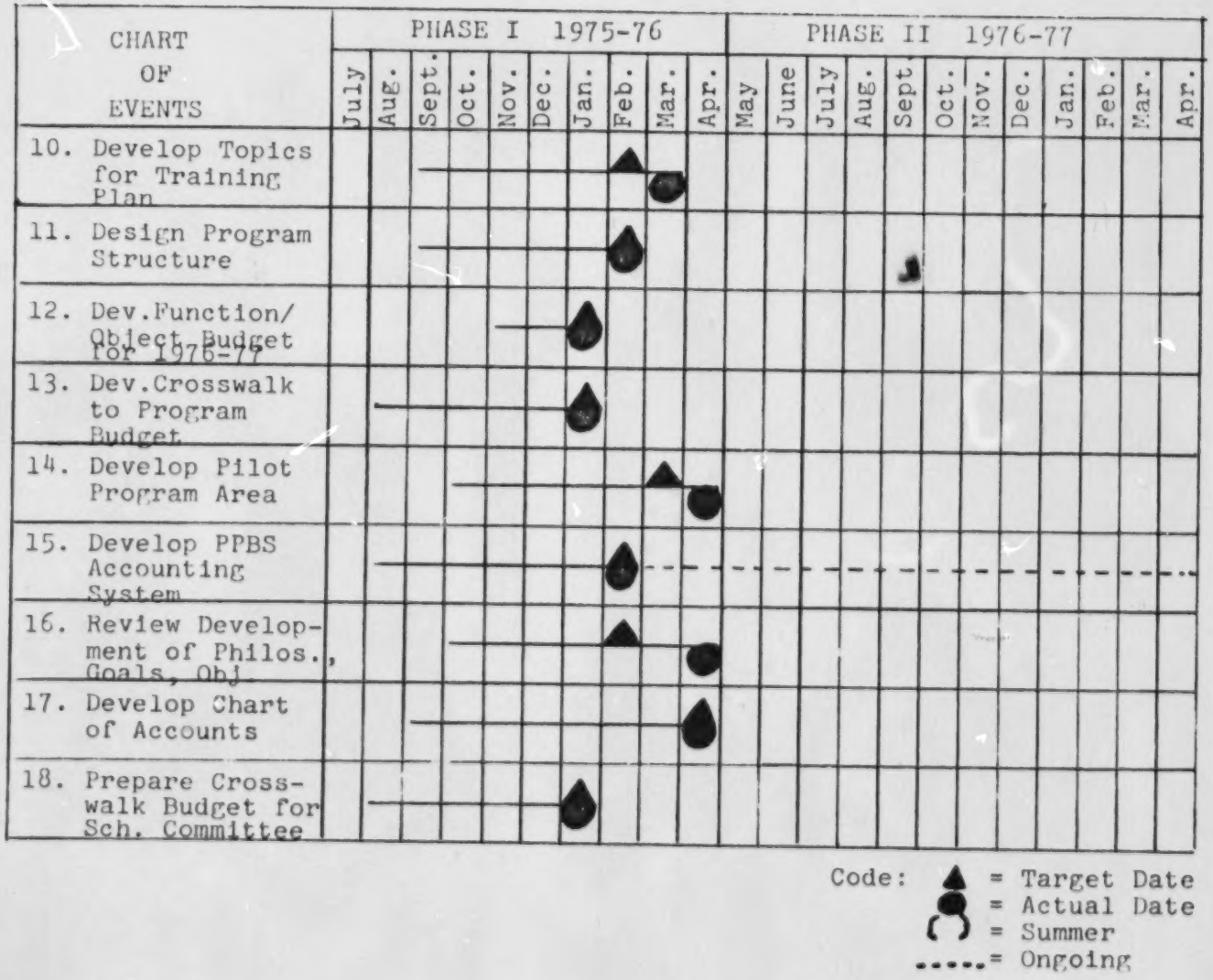

Figure 1 -Continued

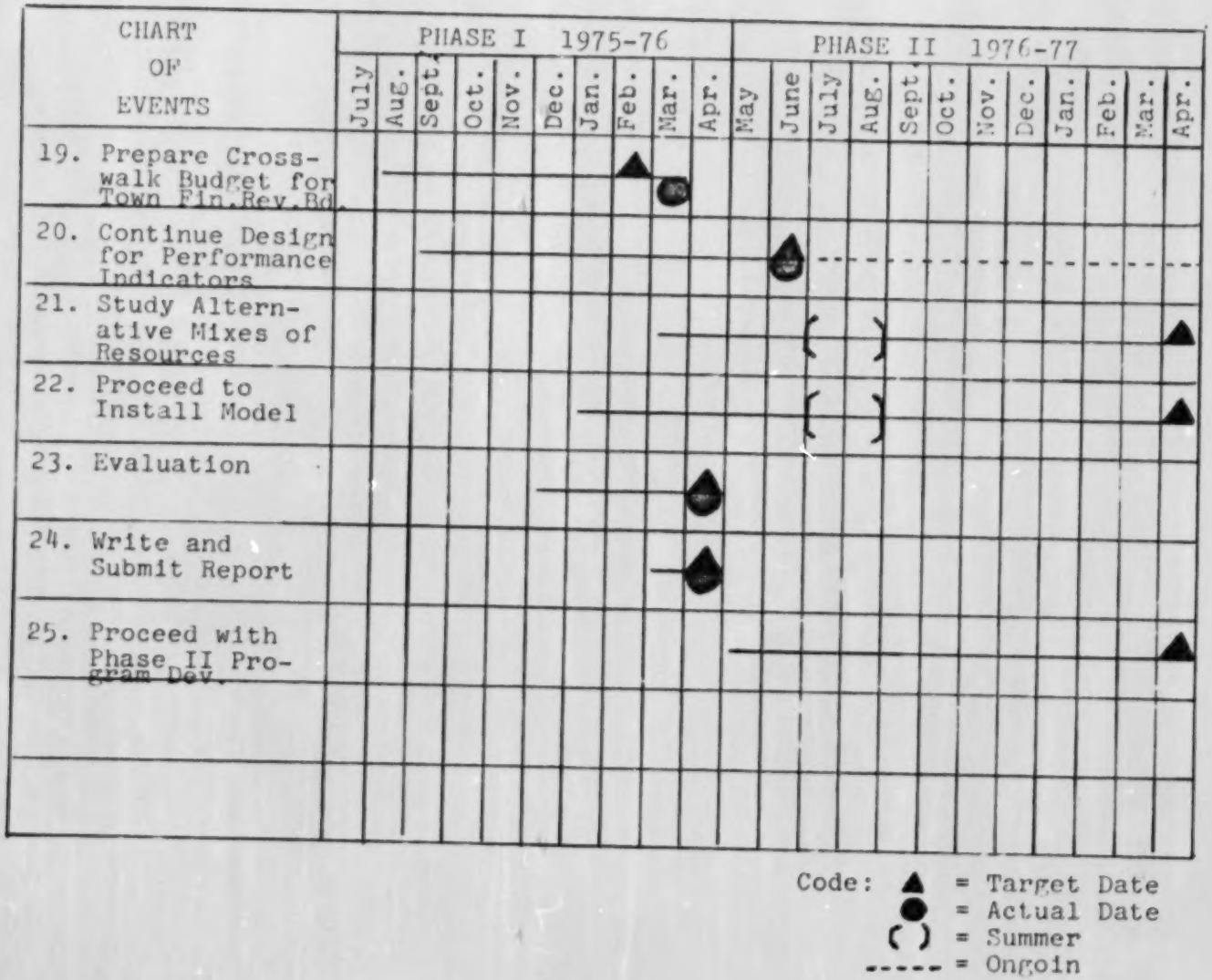

Figure 2

NORTH SMITHFIELD SCHOOL DEPARTMENT

Bulletin #11

To: Principals, Designated Committee Members
Teachers

From: Paul F. Joyce, Superintendent

Subject: System-Wide PPBS Steering Committee

Date: August 20, 1975

The following North Smithfield School Department members are assigned or have volunteered to serve on our first system-wide "steering committee" for PPBS. (Planning, Programming, Budgeting Systems)

Chairman: Paul F. Joyce.....Superintendent

Ex Officio: James A. Dalti.....Chairman
School Committee
Lawrence A. Masse.....Vice-Chairman
School Committee

Members:
Charles T. Shunney, Principal.....High School
E. Larry Tedeschi, Vice-Prin.....High School
Eugene Pelocuin, Principal.....Halliwell
Juliette Elias, Principal.....Kendall-Dean
Union Village
Bushee
David Silva, English Dept. Head.....High School
Edna Miller, Teacher.....Halliwell
Lois Salome, Teacher.....Kendall-Dean
Edna Nawrocki, Teacher.....Kendall-Dean
Muriel Jacques, Remedial Reading.....Elementary

Figure 3

IN SERVICE IMPLEMENTATION PLAN

1. Introduce School Committee, Administrators, Instructional Staff, Classified Staff, to PPBS Concept.
2. Appoint a Coordinating Committee
3. Develop a Communication Plan
4. Conduct Staff Training
5. Prepare a Time Schedule or Event Schedule
6. Design Program Structure by Levels
7. Select One Area for a Model Program
8. Oversee Conversion of District-Wide Traditional Budget to Program Budget
9. Develop Capability to Fill out Rhode Island State Department of Education Report Form 31, Revised

the writer developed a topical outline of In-Service Class Lecture Topics as well as an Organizational Chart that would mirror the duties and responsibilities of various staff members who would be fulfilling subcommittee functions. These respective outlines are found in Figure 4 and Figure 5.

Much has been said, written and documented relative to the need or desirablility of converting a school system or state department from a traditional approach to budgeting versus one displaying a planning, programing, budgeting system.

The contention of the writer and staff, in this instance, and documented throughout this paper, was that the state department of education was moving irreversibly on a course leading to all systems being operational by 1978. Considering the mandate and target date, the work action and efforts of North Smithfield appeared most appropriate, timely and farsighted.

Through committee interaction the various elements and strengths of PPBS were identified, explored and explained. Documentation for this is listed in Figures 6 through 9, and deals with various definitions, characteristics, advantages and constraints in working within a framework of PPBS.

Figure 4

PPBS

In-Service Class Lecture Topics

I. Establishment of Goals and Rationale Leading to Introduction of the PPBS Budgeting Concept in North Smithfield

II. Evolution and Purpose of Planning and Budgeting in Education

III. Chartaceteristics, Advantages and Specific Properties of a PPB System

IV. Suggested Sequence for Installing PPBS in North Smithfield

- A. In-Service Phase
- B. Preparation of a Conventional and Crosswalked Version of the 1976-77 Budget
- C. Conversion of Basic Standards of Accounts - Handbook II, Revised

V. Curricular Implications

- A. What It Is/What It Isn't
- B. Practical First Steps and Benefits
- C. Program Budgeting Process

VI. Implementation

- A. How to Begin - Basic Goals/Objectives
- B. Budget Crosswalk
- C. Next Steps

VII. Program Budgeting Requirements

- A. Rhode Island State Department
- B. Explanation and Use of Guides
- C. Establishment of New Account Format

Figure 5

ORGANIZATION CHART
FOR
PPBS COORDINATING COMMITTEE

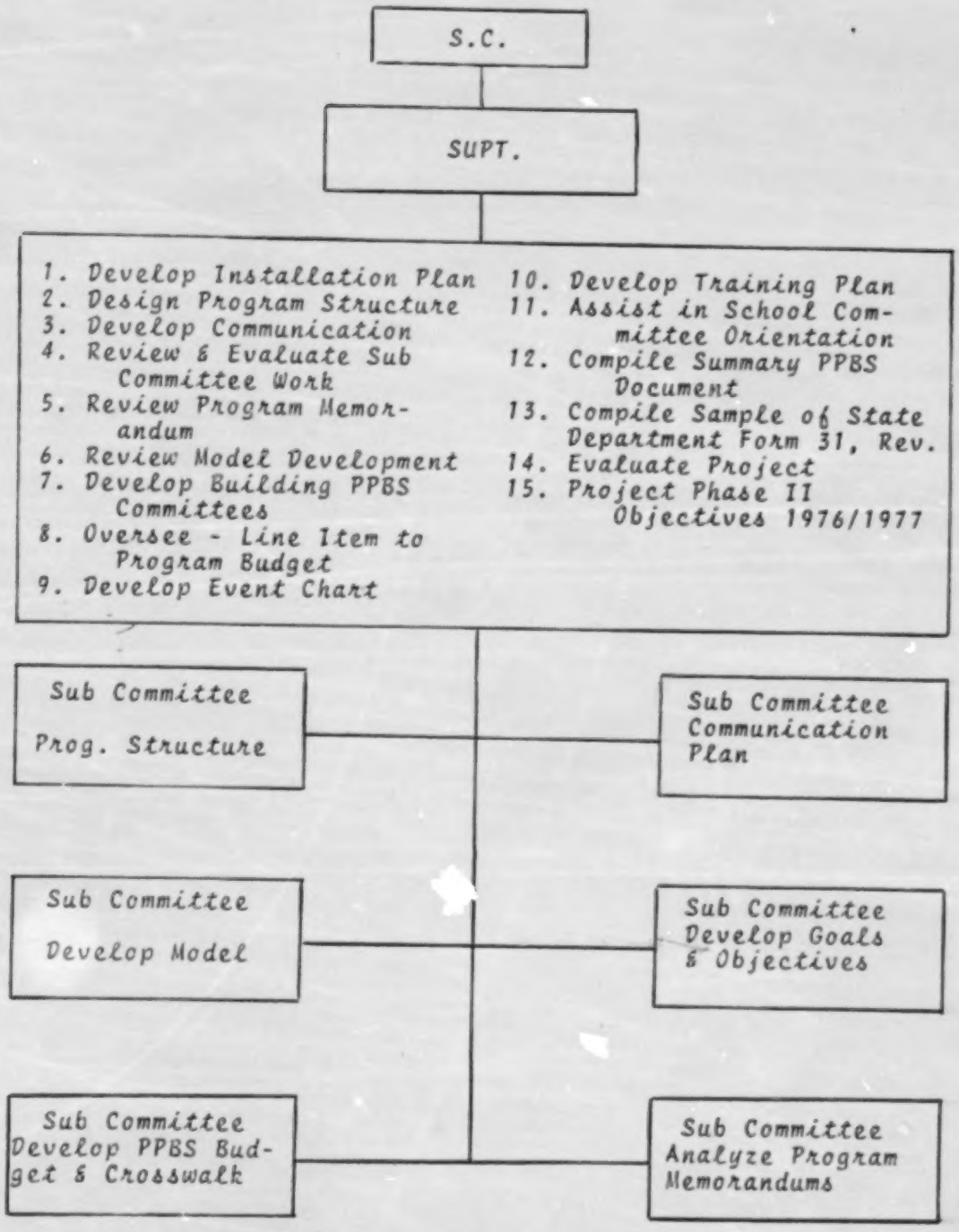
S.C.
SUPT.
1. Develop Installation Plan
2. Design Program Structure
3. Develop Communication
4. Review & Evaluate Sub Committee Work
5. Review Program Memorandum
6. Review Model Development
7. Develop Building PPBS Committees
8. Oversee - Line Item to Program Budget
9. Develop Event Chart
10. Develop Training Plan
11. Assist in School Committee Orientation
12. Compile Summary PPBS Document
13. Compile Sample of State Department Form 31, Rev.
14. Evaluate Project
15. Project Phase II Objectives 1976/1977
Sub Committee Prog. Structure
Sub Committee Communication Plan
Sub Committee Develop Model
Sub Committee Develop Goals & Objectives
Sub Committee Develop PPBS Budget & Crosswalk
Sub Committee Analyze Program Memorandums

Figure 6

DEFINITION OF PPBS

Four Components

PLANNING

Continuous process of guiding internal change
Modifying, creating or eliminating programs
It is dynamic - it is continuous
Decision-making in non crises situations
Setting course of action

PROGRAMING

Program analysis
Determining resource needs - inputs
Process of developing alternative plans
Reviewing goals and objectives
Costing of alternatives
Analyzing effectiveness - output
Selecting most appropriate plan
Multi-year planning

BUDGETING

Assigning costs to program elements
Costing alternate plans
Implementation of spend plan
Accounting for funds
Reporting

EVACUATING

Comparing outcomes to objectives
Conducting review of performance
Analyzing degree of effectiveness
Measuring progress

Figure 7

CHARACTERISTICS OF PPBS

EMPHASIS IS ON OUTPUTS

Describes outcomes rather than highlighting things to purchase.

EXPLICITLY IDENTIFIES OBJECTIVES

Objectives are explicitly identified as they relate to each program or sub-program.

LONG-RANGE PLANNING

Assists in developing plans and costs over period of years. More explicit assumptions can be made of future needs.

PLANNING CYCLES

Provides a time schedule or cycle to insure year-round planning.

PROGRAMING

Establishes procedures to continually develop and review alternative plans to accomplish goals and objectives.

Insures optimal resource allocations.

SYSTEMS ANALYSIS

Introduces the concept of operational research, systems analysis, management science to analyze program effectiveness.

MODELS

Encourages use of models to study or evaluate alternatives rather than direct implementation.

ACCOUNTABILITY

Assign planning and programing to the user's level - provides for more effective assessment of performance.

Figure 8

ADVANTAGES OF PPBS

Focuses upon programs provided to students.

Provides for a reassessment of programs.

Comparison of Alternatives.

Documents Performance Indicators.

Facilitates Setting Program Priorities.

Allows for Curricular-Fiscal Cooperation.

Provides Greater Visibility on Use of Public Funds.

Increases Public Participation and Awareness.

Figure 9

CONSTRAINTS IN INSTALLING PPBS

Increases workload upon:

- Budget Planners
- Teachers
- Principals
- Central Administrations
- School Committees

Opens program plans to public scrutiny.

Leads persons to believe this is a business approach.

Requires greater use of evaluative tools.

Highlights costly programs.

The nerve center for the program development rested on the ability of the steering committee, as individuals, to grasp the total concept of PPBS, relate it to the existing school curricular offerings, and initiate training and direction to all staff members that would result in the emergence of desired program memorandum at all levels of activity within the school system.

This effort comprised the major work of the group during Phase I of the first year plan.

Attesting to this is the preliminary program structure developed and shown in Table I. It represents the deliberations of the group in arriving at arbitrary checkpoints from which to proceed.

The writer and steering committee next addressed themselves to the task of researching or developing suitable model forms to be used in arraying all program levels from kindergarten and proceeding through grade twelve. Forms PPB-1, PPB-2 and PPB-3 were thus developed to provide vehicles for delivery of program format in the style of goals, objectives and constraints.

The scope and sequence of this major staff effort of the year can be found in a perusal of Appendix B, revealing as it does the conversion ability developed by the staff to deal and cope with PPBS techniques. It makes a significant contribution to the goals and objectives of

TABLE 1

NORTH SMITHFIELD SCHOOL DISTRICT

PROGRAM STRUCTURE

A. Level I Instructional Programs Level III

		K	1-3	4-6	7-8	9-12
Levels II	Art	x	x	x	x	x
	Business					x
	English	x	x	x	x	x
	Foreign Lang.					x
	Home Econ.					x
	Industrial Arts				x	x
	Mathematics		x	x	x	x
	Music	x	x	x	x	x
	Physical Educ.	x	x	x	x	x
	Science		x	x	x	x
	Social Studies	x	x	x	x	x
	Special Educ.			Non Graded		
	Extra Curric. Activities				x	x
	Summer School				x	x
	Sports				x	x

B. Level I Pupil Support

		K	1-3	4-6	7-8	9-12
Levels II	Attendance Serv.	x	x	x	x	x
	Guidance Serv.	x	x	x	x	x
	Health Serv.	x	x	x	x	x
	Child Devel. Services (Psychologist)	x	x	x	x	x
	Home Instruc.	x	x	x	x	x

C. Level I Instructional Support Level III

		K	1-3	4-6	7-8	9-12
Levels II	Educational Media	x	x	x	x	x
	Staff In-Service Training	x	x	x	x	x

D. Level I Administrative Support

		K	1-3	4-6	7-8	9-12
Levels II	School Committee	x	x	x	x	x
	District Admin.	x	x	x	x	x
	School Admin.	x	x	x	x	x

E. Level I Operational Support

		K	1-3	4-6	7-8	9-12
Levels II	Facility Acquisition/ Construction	x	x	x	x	x
	Operation/Maint. Plant	x	x	x	x	x
	Pupil Transport.	x	x	x	x	x
	Food Services	x	x	x	x	x

F. Level I Community Services

Levels II	Evening School				x	x
	Facility Rentals	x	x	x	x	x
	Non-Public Transportation	x	x	x	x	x
	Non-Public Textbooks	x	x	x	x	x

the practicum and should be examined at length if one is to appreciate the breadth of detail assimilated.

The resultant work lays the groundwork for all that is to follow as this system pursues Phases II and III during subsequent years.

During the 1976-80 span it is predicted that education will undergo dramatic changes in the process of school management. Alert administrators and key staff members are urged to be sensitive to the patterns of success followed by business and industry and to devise suitable accounting for educational dollars spent. It should be noted that whereas school progress demands school aid, so school aid demands school progress.

Relevant programs, additional staff, increased materials and equipment all impose a heavy burden on an already overburdened taxpayer. When the resultant product of education has proven a good one, then the investment has been a wise one. Thus, in the ledger of a manager, the educational output balances the financial input.

When the writer, or any practicing central office administrator, projects an annual budget plan, he is well advised to have developed a budget system and methodology as complete as possible and containing accurate estimates as regards the future consequences of proposed programs and educational changes.

The main thrust by the staff during this Phase I, first year, plan has been to attempt to deal with all of the implications mentioned above.

Attesting to this fact is the evidence offered in Appendix C as regards Philosophies, Program Structures, and in depth analysis of key subject areas.

The main contributions of the steering committee during year one has been in the areas of program restructuring, re-definition of graded and subject goals and objectives and articulation. The interaction of staff members and their zeal in developing the new procedures has proven to be one among many positive desirable side effects to the project.

The steering group has readily taken to the new format and is eager to escalate its work next year, particularly in involving marginal staff members who this year received only marginal exposure to the new PPBS concept.

The Traditional Function/Object Budget

In August of 1975 the North Smithfield School Committee acting upon the recommendation of the Superintendent of Schools, made a commitment to implement Planning, Programming, Budgeting Systems (PPBS) in that system.

It was pointed out by the writer that the over-all phase in time would encompass a multi-year effort on the part of central office and staff alike.

Inasmuch as school systems had been involved in function/object budgets since the early nineteen hundreds, there was consensus that the required total time frame of a five year implementation procedure would not be unrealistic. Consensus was reached on a three-pronged, Phase One, first year plan, that would include: (1) an in-service component, (2) preparation of two budgets for the 1976-77 school year, and (3) establishment of a voluntary liason with the Rhode Island State Department of Education aimed at converting to a new Standards of Account System that would soon be mandated by the year 1978.

It was also acknowledged that the old function/object method of budgeting spanned four decades and that realism would force schoolmen to expect a phase-in period of at least one half of one decade to declare that system obsolete and install the new system.

Traditional annual budget prepared in North Smithfield followed conventional forms of gathering budget data. Staff administrators and key personnel participated in the formulation of dual budgets during the fall and early winter preparation period. Acknowledged at all checkpoints was the fact that considerable indoctrination to the new PPBS format was essential for school committee members, and the other various publics concerned.

One caveat is to observe in assessing all monetary figures associated in the total Practicum. In deference to being able to compare, contrast, and crosswalk budgetary figures while at the same time meet Nova University time constraints, the actual monetary figures used accurately reflect those used in presentation to the Town Budget Finance Committee up to and including the Annual Town Meeting in April. Any altered changes, if any, voted at that April meeting could not be reflected here due to the voluminous mathematical computations required to change. What is reflected here and in what follows is the writer's and staff's capability to develop on effective program structure and crosswalk and ability to work with this new approach.

The $3,223,960 Budget requested for 1976-77 is displayed in Table II.

TABLE 2

NORTH SMITHFIELD SCHOOL DEPARTMENT

BUDGET 1976-77

Traditional Budget

	Final Budget 1975-76	Impact Arbit. (7%) Award Adj. to 6% Aug. '75	Proposed Budget 1976-77
I. General Control			
110- Superintendent	$ 23,850	$ 26,000	$ 27,560
110A-Board Salaries	6,250	-	6,250
110B-Clerical Staff	23,000	23,700	25,100
120- Contracted Services	3,600	-	4,500
130- Administration Office Supplies	6,000	-	7,000
130A-Supv. of District-Conf. Exp.	1,000	-	1,000
130F-Legal/Arbitration/Neg. Exp.	2,500	-	5,000
Total	66,200		76,410
II. Instruction			
211- Principal	71,600	95,650	101,380
213- Teachers	1,622,740	1,711,198	1,853,430
213B-Evening School	5,500	-	5,500
214- Summer School	5,000	-	5,500
215- Secretaries & Clerks	44,000	47,190	50,100
215A-Teacher Aides	12,750	13,600	14,420
220- Textbooks	15,000	-	23,000
230- Library Media	10,000	-	15,000
240- General School Supplies	27,000	-	30,000
240A-Special Area Supplies H.Ec.	2,700	-	3,000
240B-Industrial Arts	4,000	-	4,500
240C-Lab Supplies	2,510	-	3,000
240D-Music	2,300	-	1,760
240E-Physical Education	2,000	-	1,200
240F-Testing/Supplies	1,500	-	2,000
250- Other Expense of Instruction	4,500	-	4,500
250A-Conference Expense	800	-	3,000
250B-Travel	1,500	-	2,000
250C-Sp. Ed. Supervisor	7,900	-	7,800
250E-Graduation	1,000	-	1,200
250F-Membership	2,000	-	2,300
250G-Scheduling	1,500	-	2,500
Total	1,847,800		2,137,090

TABLE 2 - Continued

NORTH SMITHFIELD SCHOOL DEPARTMENT

BUDGET 1976-77

Traditional Budget Continued

	Final Budget 1975-76	Impact Arbit. (7%) Award Adj. to 6% Aug. '75	Proposed Budget 1976-77
III - IV			
Attendance & Health Service			
310- Attendance Officer	500	-	500
410- Physician & Dentist	2,100	-	2,100
410A-Nursing Service	-	-	6,200
420- Medical Supplies	1,000	-	1,500
Total	3,600		10,300
V. Transportation of Pupils			
510- Salary, Transportation Supv.	2,100	-	-
520- Trans. Contracted Services	180,000	-	215,970
560- Other Exp. of Oper. & Maint.	4,000	-	4,000
Total	186,100		219,970
VI. Operation of Plant			
610- Salaries	151,000	155,538	164,870
630- Heating Fuel & Propane	45,000	-	50,000
640- Utilities	40,000	-	48,500
650- Maintenance Supplies	9,000	-	12,000
Total	245,000		275,370
VII. Maintenance of Plant			
720- Repair of Bldgs. Cont. Serv.	11,500	-	20,000
730- Replace Equip. Inst. & Non-Inst.	6,500	-	20,000
740- Upkeep of Grounds	8,000	-	9,000
740- Other Exp. of Maintenance	3,000	-	3,000
Total	29,000		52,000

TABLE 2 - Continued

NORTH SMITHFIELD SCHOOL DEPARTMENT

BUDGET 1976-77

Traditional Budget Continued

	Final Budget 1975-76	Impact Arbit. (7%) Award Adj. to 6% Aug. '75	Proposed Budget 1976-77
VIII. Fixed Charges			
810- FICA	15,700	-	16,370
810- Survivor Benefits	12,300	-	12,700
810A-Pensions	106,000	-	120,100
820- Blue Cross	74,000	-	89,250
820A-Insurance	27,200	-	28,000
820B-Life Insurance	9,200	-	9,000
Total	244,400		275,420
IX - X			
Food Services Student Body			
910- Luncheon Aides	12,300	13,808	14.700
1030- Student Body Act., Sport Subs.	18,000	-	23,000
1120- Community Serv. Cus. Serv.	1,000	-	1,000
1230- Capital Outlay Equip.	18,790	-	23,000
1230A-Cafeteria	1,500	-	3,000
1410- Tuition	76,000	-	112,700
Total	127,590	(125,444) (2,875,134)	177,400
Total Budget Request	$2,749,690		$3,223,960

Increase $474,270

The Crosswalk to PPBS Format

This writer, in concert with his staff, proceeded to originate, formulate and present two separate and distinct 1976-77 Annual School Budgets. The first represented the system's traditional approach to annual preparation of the budget. The second one, however, represented the heart and thrust of this Practicum effort and dealt with the systematic and effective "crosswalk" of the conventional budget to one displaying the marks of PPBS identification.

This effort encompasses harnessing the emerging expertise of the screening committee and produced delivery of the desired and significant crosswalk capability. It should be noted that in the several months following the initial August in-service training and the fall work sessions, staff efficiency and sophistication had attained a basic ability level that enabled it to handle arrangement of a PPBS style in budgetary procedures.

For the first time in the history of North Smithfield both proponents and opponents of educational spending has available to them data upon which to claim or disclaim any particular program or point concerning the system, its schools, or any of its various component programs. The opportunity finally existed to prioritize programs and limit or select offerings consistent with any

arbitrary budgetary ceilings or anchor points selected by the various decision-makers of the town.

Table 3 depicts the finalized version of the Program Classification Structure. The teachers and building administrators on the steering committee developed and discarded many trial models for this structure prior to opting for this version.

Basically, the structure encompasses four main levels or categories. Principals, department heads, and key personnel then are enabled to introduce the newly-constructed form PPB-1 in breaking down their existing programs by subject and grade. Also, the extent and scope of their relative success in effecting this educational procedure can be analyzed by referring to Appendix B portion of the Practicum.

In a crosswalk version the method and style of handling the changeover becomes most important. Of paramount concern is the need to display and array the entire school department program arrangement from kindergarten to grade twelve in a manner and style that follows acceptable models for PPBS introduction.

Table 4, as displayed, represents the major work accomplished during the year in successfully bridging the gap between old and new budget formats. As displayed, it allows the reader to peruse the respective program

Table 3

NORTH SMITHFIELD

PROGRAM CLASSIFICATION STRUCTURE

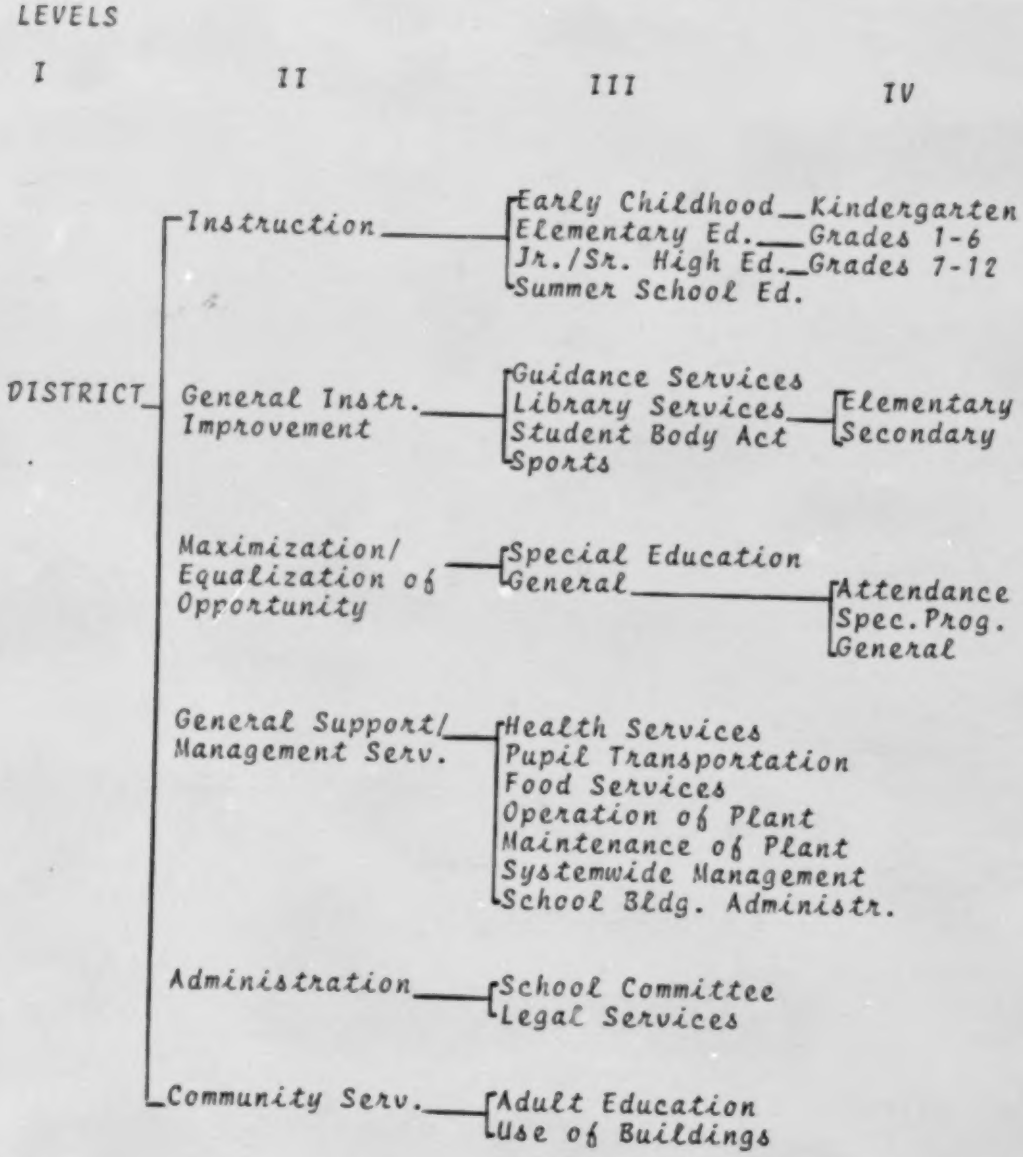

TABLE 4
NORTH SMITHFIELD SCHOOL DEPARTMENT
Program Budget
1976-77

I. Instructional Programs

Program	Cost	Totals	Enrollment #Pupils	Annual Cost/Pupil	Percent of Total Cost
Kindergarten					
Professional Salaries	$ 43,340.00				
Benefits	3,788.00				
Supplies	1,624.00				
Textbooks	1,430.00				
Equipment	780.00				
		50,962.00	143	356.38	
Grade 1					
Professional Salaries	83,750.00				
Benefits	6,494.00				
Supplies	1,966.00				
Textbooks	1,730.00				
Equipment	944.00				
		94,884.00	173	548.46	
Grade 2					
Professional Salaries	86,180.00				
Benefits	7,917.00				
Supplies	1,692.00				
Textbooks	1,490.00				
Equipment	813.00				
		98,092.00	149	658.34	
Grade 3					
Professional Salaries	92,060.00				
Benefits	8,182.00				
Supplies	1,908.00				
Textbooks	1,680.00				
Equipment	916.00				
		104,746.00	168	623.49	
Grade 4					
Professional Salaries	93,260.00				
Benefits	7,874.00				
Supplies	1,761.00				
Textbooks	1,550.00				
Equipment	845.00				
		105,290.00	155	679.29	

TABLE 4 - Continued
NORTH SMITHFIELD SCHOOL DEPARTMENT
Program Budget
1976-77

I. Instructional Programs Continued

Program	Cost	Totals	Enrollment #Pupils	Annual Cost/Pupil	Percent of Total Cost
Grade 5					
Professional Salaries	101,080.00				
Benefits	7,864.00				
Supplies	1,772.00				
Textbooks	1,560.00				
Equipment	851.00				
		113,127.00	156	725.17	
Grade 6					
Professional Salaries	84,730.00				
Benefits	7,128.00				
Supplies	1,977.00				
Textbooks	1,740.00				
Equipment	949.00				
		96,524.00	174	554.74	
Total Elementary		$663,625.00	1118	$593.26	

TABLE 4 - Continued
NORTH SMITHFIELD SCHOOL DEPARTMENT 59
Program Budget
1976-77

I. Instructional Programs

Program	Cost	Totals	Enrollment #Pupils	Annual Cost/Pupil	Percent of Total Cost
Secondary Programs					
Art					
Professional Salaries	$ 34,440.00				
Benefits	2,863.00				
Supplies	520.00				
Textbooks	325.00				
Equipment	177.00				
		38,325.00	217	176.61	
Business					
Professional Salaries	78,835.00				
Benefits	7,524.00				
Supplies	1,730.00				
Textbooks	1,082.00				
Equipment	590.00				
		89,761.00	705	127.32	
Developmental Reading					
Professional Salaries	31,670.00				
Benefits	2,424.00				
Supplies	350.00				
Textbooks	216.00				
Equipment	118.00				
		34,778.00	175	198.73	
English					
Professional Salaries	160,205.00				
Benefits	14,915.00				
Supplies	2,940.00				
Textbooks	1,839.00				
Equipment	1,003.00				
		180,902.00	1250	144.72	
Foreign Language					
Professional Salaries	63,050.00				
Benefits	5,047.00				
Supplies	860.00				
Textbooks	541.00				
Equipment	295.00				
		69,793.00	372	187.62	

TABLE 4 - Continued
NORTH SMITHFIELD SCHOOL DEPARTMENT
Program Budget
1976-77

60

I. Instructional Programs Continued

Program	Cost	Totals	Enrollment #Pupils	Annual Cost/Pupil	Percent of Total Cost
Home Economics					
Professional Salaries	26,280.00				
Benefits	2,288.00				
Supplies	3,520.00				
Textbooks	325.00				
Equipment	177.00				
		32,590.00	194	167.99	
Industrial Arts					
Professional Salaries	48,510.00				
Benefits	4,383.00				
Supplies	5,190.00				
Textbooks	433.00				
Equipment	236.00				
		58,752.00	307	191.37	
Mathematics					
Professional Salaries	124,015.00				
Benefits	11,086.00				
Supplies	1,900.00				
Textbooks	1,190.00				
Equipment	649.00				
		138,840.00	777	178.69	
Music					
Professional Salaries	34,240.00				
Benefits	2,854.00				
Supplies	2,450.00				
Textbooks	433.00				
Equipment	236.00				
		40,213.00	279	144.13	
Physical Education					
Professional Salaries	48,575.00				
Benefits	4,183.00				
Supplies	4,140.00				
Textbooks	1,839.00				
Equipment	1,003.00				
		59,740.00	1082	55.21	

TABLE 4 - Continued
NORTH SMITHFIELD SCHOOL DEPARTMENT
Program Budget
1976-77

61

I. Instructional Programs Continued

Program	Cost	Totals	Enrollment #Pupils	Annual Cost/Pupil	Percent of Total Cost
Science					
Professional Salaries	122,655.00				
Benefits	11,035.00				
Supplies	4,730.00				
Textbooks	1,082.00				
Equipment	590.00				
		140,092.00	749	187.04	
Social Studies					
Professional Salaries	131,965.00				
Benefits	11,816.00				
Supplies	2,130.00				
Textbooks	1,515.00				
Equipment	828.00				
		148,254.00	1033	143.52	
Total Secondary		1,032,340.00	1082	954.10	
General School					
Professional Salaries	183,688.00				
Benefits	14,863.00				
Conference/Travel	5,000.00				
Supplies	10,500.00				
Equipment	11,000.00				
		225,051.00	2200	102.30	
Summer School					
Professional Salaries	5,500.00				
		5,500.00	2200	2.50	
Library Services					
Professional Salaries	40,340.00				
Benefits	4,015.00				
Library Books	15,000.00				
		59,355.00	2200	26.98	
Sports					
Professional Salaries	23,000.00				
		23,000.00	NA	NA	
Total Instruction		$2,008,871.00	2200	$913.12	62.31%

TABLE 4 - Continued
NORTH SMITHFIELD SCHOOL DEPARTMENT
Program Budget
1976-77

62

II. Maximization/Equalization of Opportunity Program

Program	Cost	Totals	Enrollment #Pupils	Annual Cost/Pupil	Percent of Total Cost
Special Education					
Supervisor					
Purchased Services	7,800.00	7,800.00			
Special-Elementary					
Professional Salaries	16,850.00				
Classified Salaries	14,420.00				
Benefits, Professional	1,225.00				
Benefits, Classified	2,959.00	35,454.00			
Special-Secondary					
Professional Salaries	12,630.00				
Benefits	1,207.00	13,837.00			
Learning Disability					
Professional Salaries	12,980.00				
Benefits	1,318.00	14,298.00			
Speech Therapy					
Professional Salaries	6,490.00				
Benefits	477.00	6,967.00			
General					
Attendance Services					
Professional Salaries	500.00	500.00	2200	.23	
Guidance Services					
Professional Salaries	69,800.00				
Benefits	5,713.00				
Supplies	2,000.00	77,513.00	2200	35.23	
Psychological Services					
Professional Salaries	6,312.00				
Benefits	985.00	7,297.00	2200	3.32	
Total General Services		85,310.00	2200	38.78	
Outside District Tuitions	112,700.00	112,700.00	83	1357.83	
Total Maximization/Equalization of Opportunity		$276,366.00	2200	$125.62	9%

TABLE 4 - Continued
NORTH SMITHFIELD SCHOOL DEPARTMENT
Program Budget
1976-77

III. General Support/
Management Services

Program	Cost	Totals	Enrollment #Pupils	Annual Cost/Pupil	Percent of Total Cost
Life Support					
Health Services					
Professional Salaries	15,500.00				
Benefits	2,652.00				
Purchased Services	8,300.00				
Supplies	1,500.00				
		27,952.00	2200	12.71	
Pupil Transportation					
Purchased Services	215,970.00				
Supplies	4,000.00				
		219,970.00	2200	99.98	
Food Services					
Classified Salaries	14,700.00				
Benefits	2,687.00				
Supplies	3,000.00				
		20,387.00	2200	9.27	
Operation of Plants					
Classified Salaries	164,870.00				
Benefits	45,567.00				
Purchased Services	48,500.00				
Supplies	62,000.00				
		320,937.00	2200	145.88	
Maintenance of Plants					
Purchased Services	32,000.00				
Equipment	20,000.00	52,000.00	2200	23.64	
Total Life Support		641,246.00	2200	291.48	
Administrative Support					
Systemwide Management					
Professional Salaries	27,560.00				
Classified Salaries	25,100.00				
Benefits-Professional	1,074.00				
Benefits-Classified	5,721.00				
Purchased Services	4,500.00				
Property Services-Insurance	28,000.00				
Conference/Travel	1,000.00				
Supplies	7,000.00				
		100,855.00	2200	45.84	

TABLE 4 - Continued
NORTH SMITHFIELD SCHOOL DEPARTMENT
Program Budget
1976-77

64

III. General Support/
Management Services Continued

Program	Cost	Totals	Enrollment #Pupils	Annual Cost/Pupil	Percent of Total Cost
School Building Administration					
Professional Salaries	101,380.00				
Classified Salaries	50,100.00				
Benefits-Professional	8,229.00				
Benefits-Classified	14,447.00				
		174,156.00	2200	79.16	
Total Administrative Support		275,011.00	2200	125.01	
Total General Support/ Management Services		916,257.00	2200	416.48	28%
IV. Administration					
School Committee					
Professional Salaries	6,250.00				
Benefits	3,716.00				
		9,966.00	2200	4.53	
Legal Services					
Purchased Services	5,000.00	5,000.00	2200	2.27	
Total Administration		14,966.00	2200	6.80	.46%
V. Community Services					
Adult Education					
Professional Salaries	5,500.00	5,500.00	2200	2.50	
Facility Rental					
Classified Salaries	1,000.00	1,000.00	2200	.45	
Non Public Textbooks					
Materials	1,000.00	1,000.00	2200	.45	
Total Community Services		7,500.00	2200	3.41	23%
Total All Programs		$3,223,960.00	2200	$1,465.44	100%

categories at both elementary and secondary levels. Further, it depicts the various costs involved and their totals', the enrollments involved and per pupil costs, and a most important category concerning annual per pupil costs. Of great interest to the various review groups concerned was the column depicting "percentage of total costs". Here are found clear indicators of where budgetary priorities fall. The tabular arrangements here are divided into three component parts: instructional program, maximization/ equilization of opportunity program, and general management services.

The critical bottom line provides data that ascertains the school systems ability to handle and portray the same $3,223,960 budget amount previously reported using the former approach. The new, crosswalked version thus affords one and all an initial opportunity to examine the North Smithfield system and its various sub-systems in minute detail. Stemming from this will be the capability to have all decision-makers make the necessary value judgments that need to be performed following such perusal.

PPBS Cost Centers and Support Data

Displayed from a different angle and approach, Table 5 through Table 9 were formulated to afford this reader and the various publics with an opportunity to examine individual Cost Centers within the five-school concept currently operating in the North Smithfield System:

Cost Centers

1. North Smithfield Junior/Senior High School
2. Halliwell Memorial School (Elementary)
3. Kendall-Dean School (Elementary)
4. Bushee School (Elementary)
5. Union Village (Elementary)

At the secondary level the steering committee elected to display programs by subject areas, whereas at the elementary levels, the group opted for a graded program.

Again, for the first time, decision-makers within the school department had hard data available concerning each school plant, its component costs, and its relative cost factors in determining true costs of operation. The resultant monetary breakdown provided concrete and irrefutable documentation to the decision-makers at the "show and tell" moments of truth-presentations to the School Committee in January, Finance Committee in February, and at the Annual Town Meeting in April.

A side effect, not hitherto expected, was the request from the Town Finance Review Board to hold an

TABLE 5
NORTH SMITHFIELD SCHOOL DEPARTMENT
Program Budget 1976-77
Cost Centers
Junior/Senior High School

I. Instructional Programs

Program	Cost	Totals
Secondary Programs		
Art		
Professional Salaries	$ 34,440.00	
Benefits	2,863.00	
Supplies	520.00	
Textbooks	325.00	
Equipment	177.00	
		38,325.00
Business		
Professional Salaries	78,835.00	
Benefits	7,524.00	
Supplies	1,730.00	
Textbooks	1,082.00	
Equipment	590.00	
		89,761.00
Developmental Reading		
Professional Salaries	31,670.00	
Benefits	2,424.00	
Supplies	350.00	
Textbooks	216.00	
Equipment	118.00	
		34,778.00
English		
Professional Salaries	160,205.00	
Benefits	14,915.00	
Supplies	2,940.00	
Textbooks	1,839.00	
Equipment	1,003.00	
		180,902.00
Foreign Language		
Professional Salaries	63,050.00	
Benefits	5,047.00	
Supplies	860.00	
Textbooks	541.00	
Equipment	295.00	
		69,793.00

TABLE 5 - Continued
NORTH SMITHFIELD SCHOOL DEPARTMENT
Program Budget 1976-77
Cost Centers
Junior/Senior High School

I. Instructional Programs Continued

Program	Cost	Totals
Home Economics		
Professional Salaries	26,280.00	
Benefits	2,288.00	
Supplies	3,520.00	
Textbooks	325.00	
Equipment	177.00	
		32,590.00
Industrial Arts		
Professional Salaries	48,510.00	
Benefits	4,383.00	
Supplies	5,190.00	
Textbooks	433.00	
Equipment	236.00	
		58,752.00
Mathematics		
Professional Salaries	124,015.00	
Benefits	11,086.00	
Supplies	1,900.00	
Textbooks	1,190.00	
Equipment	649.00	
		138,840.00
Music		
Professional Salaries	34,240.00	
Benefits	2,854.00	
Supplies	2,450.00	
Textbooks	433.00	
Equipment	236.00	
		40,213.00
Physical Education		
Professional Salaries	48,575.00	
Benefits	4,183.00	
Supplies	4,140.00	
Textbooks	1,839.00	
Equipment	1,003.00	
		59,740.00

TABLE 5 - Continued
NORTH SMITHFIELD SCHOOL DEPARTMENT
Program Budget 1976-77
Cost Centers
Junior/Senior High School

Instructional Programs Continued

Program	Cost	Totals
Science		
Professional Salaries	122,655.00	
Benefits	11,035.00	
Supplies	4,730.00	
Textbooks	1,082.00	
Equipment	590.00	
		140,092.00
Social Studies		
Professional Salaries	131,965.00	
Benefits	11,816.00	
Supplies	2,130.00	
Textbooks	1,515.00	
Equipment	828.00	
		148,254.00
Total Secondary		1,032,340.00
Unallocated Costs		
General School	110,275.00	
Library Services	29,084.00	
		139,359.00
Total Instruction Cost		1,171,699.00

II. Maximization/Equalization of Opportunity

Guidance Services	37,981.00	
Total Maximization/Equalization of Opportunity		37,981.00

III. General Support/Management Services

Life Support		
Operation of Plant		
Classified Salaries	123,614.00	
Benefits	31,781.00	
Supplies	30,380.00	
Utilities	23,765.00	
		209,540.00

TABLE 5 - Continued

NORTH SMITHFIELD SCHOOL DEPARTMENT
Program Budget 1976-77
Cost Centers
Junior/Senior High School

Program	Cost	Totals
III. General Support/Management Services Continued		
Maintenance of Plant	25,480.00	
		25,480.00
Administrative Services		
Professional Salaries	60,611.00	
Benefits	4,696.00	
Classified Salaries	31,834.00	
Benefits	8,507.00	
		105,648.00
Total General Support/Management Services		$340,668.00
Total Direct Costs		$1,550,348.00

TABLE 6
NORTH SMITHFIELD SCHOOL DEPARTMENT
Program Budget 1976-77
Cost Centers
HALLIWELL SCHOOL

I. Instructional Programs

Program	Cost	Totals	
Grade 3			
Professional Salaries	$ 47,130		
Benefits	3,775		
Supplies	977		
Textbooks	860		
Equipment	469	$53,211	
Grade 4			
Professional Salaries	61,410		
Benefits	5,074		
Supplies	1,193		
Textbooks	1,050		
Equipment	572	69,299	
Grade 5			
Professional Salaries	64,280		
Benefits	5,231		
Supplies	1,442		
Textbooks	2,170		
Equipment	692	72,915	
Grade 6			
Professional Salaries	84,730		
Benefits	6,808		
Supplies	1,977		
Textbooks	1,740		
Equipment	948	96,203	
	Total		$291,628
Unallocated Costs			
General School	50,501		
Library Services	13,319		63,820
Total Instruction Costs			355,448

II. Maximization/Equalization of Opportunity

Guidance Services	17,394	17,394

TABLE 6 - Continued
NORTH SMITHFIELD SCHOOL DEPARTMENT
Program Budget 1976-77
Cost Centers
HALLIWELL SCHOOL Continued

Program	Cost	Totals	
III. General Support/Management Services			
Life Support			
Operation of Plant			
Classified Salaries	22,489		
Benefits	5,934		
Supplies	8,032		
Utilities	10,883	47,338	
Maintenance of Plant		11,669	
Administrative Services			
Professional Salaries	20,247		
Benefits	1,668		
Classified Salaries	11,503		
Benefits	3,296	40,010	
Total General Support/Management Services			99,017
Total Direct Costs			$471,859

TABLE 7
NORTH SMITHFIELD SCHOOL DEPARTMENT
Program Budget 1976-77
Cost Centers
KENDALL-DEAN SCHOOL

I. Instructional Programs

Program	Cost	Totals	
Kindergarten			
Professional Salaries	$ 27,340		
Benefits	2,543		
Supplies	1,204		
Textbooks	1,060		
Equipment	578	$ 32,725	
Grade 1			
Professional Salaries	58,230		
Benefits	4,103		
Supplies	1,443		
Textbooks	1,270		
Equipment	692	65,738	
Grade 2			
Professional Salaries	60,100		
Benefits	5,330		
Supplies	1,079		
Textbooks	950		
Equipment	518	67,977	
Grade 3			
Professional Salaries	16,200		
Benefits	1,386		
Supplies	341		
Textbooks	300		
Equipment	164	18,391	
Total			$184,831
Unallocated Costs			
General School	36,728		
Library Services	9,687		46,415
Total Instruction Costs			231,246
II. Maximization/Equalization of Opportunity			
Guidance Services		6,325	6,325

TABLE 7 - Continued

NORTH SMITHFIELD SCHOOL DEPARTMENT
Program Budget 1976-77
Cost Center:
KENDALL-DEAN SCHOOL Continued

Program	Cost	Totals	
III. General Support/Management Services			
Life Support			
Operation of Plant			
Classified Salaries	$9,302		
Benefits	2,320		
Supplies	3,812		
Utilities	7,915	$ 23,349	
Maintenance of Plant		8,486	
Administrative Services			
Professional Salaries	11,698		
Benefits	901		
Classified Salaries	3,376		
Benefits	779	16,754	
Total General Support/Management Services			48,589
Total Direct Costs			$286,160

TABLE 5

NORTH SMITHFIELD SCHOOL DEPARTMENT
Program Budget 1976-77
Cost Centers
BUSHEE SCHOOL

I. Instructional Programs

Program	Cost	Totals
Kindergarten		
Professional Salaries	$16,000	
Benefits	1,062	
Supplies	420	
Textbooks	370	
Equipment	202	$18,054
Grade 1		
Professional Salaries	9,620	
Benefits	775	
Supplies	284	
Textbooks	250	
Equipment	136	11,065
Grade 2		
Professional Salaries	10,180	
Benefits	800	
Supplies	352	
Textbooks	310	
Equipment	169	11,811
Grade 3		
Professional Salaries	12,330	
Benefits	1,212	
Supplies	329	
Textbooks	290	
Equipment	158	14,319
Grade 4		
Professional Salaries	16,350	
Benefits	1,393	
Supplies	284	
Textbooks	250	
Equipment	136	18,413
Grade 5		
Professional Salaries	16,350	
Benefits	1,393	
Supplies	330	
Textbooks	290	
Equipment	158	18,521
Total		$92,183

TABLE 8 - Continued
NORTH SMITHFIELD SCHOOL DEPARTMENT
Program Budget 1976-77
Cost Centers
BUSHEE SCHOOL

I. Instructional Programs Continued

Program	Cost	Totals	
Unallocated Costs			
General School	18,365		
Library Services	4,843		23,208
Total Instruction Costs			115,391
II. Maximization/Equalization of Opportunity			
Guidance Services		12,650	12,650
III. General Support/Management Services			
Life Support			
Operation of Plant			
Classified Salaries	7,055		
Benefits	1,895		
Supplies	2,041		
Utilities	3,958	14,949	
Maintenance of Plant		4,243	
Administrative Services			
Professional Salaries	5,746		
Benefits	442		
Classified Salaries	1,659		
Benefits	383	8,230	
Total General Support/Management Services			27,422
Total Direct Costs			$155,463

TABLE 9
NORTH SMITHFIELD SCHOOL DEPARTMENT
Program Budget 1976-77
Cost Centers
UNION VILLAGE SCHOOL

I. Instructional Programs

Program	Cost	Totals	
Grade 1			
Professional Salaries	$15,900		
Benefits	1,373		
Supplies	239		
Textbooks	210		
Equipment	116	$17,838	
Grade 2			
Professional Salaries	15,900		
Benefits	1,373		
Supplies	261		
Textbooks	230		
Equipment	125	17,889	
Grade 3			
Professional Salaries	16,400		
Benefits	1,395		
Supplies	261		
Textbooks	230		
Equipment	129	18,415	
Grade 4			
Professional Salaries	15,500		
Benefits	1,040		
Supplies	284		
Textbooks	250		
Equipment	136	17,210	
Total			$ 71,352
Unallocated Costs			
General School	9,182		
Library Services	2,422		11,604
Total Instruction Costs			82,956

II. Maximization/Equalization of Opportunity

Guidance Services		3,163	3,163

TABLE 9 - Continued
NORTH SMITHFIELD SCHOOL DEPARTMENT
Program Budget 1976-77
Cost Centers
UNION VILLAGE SCHOOL Continued

Program	Cost	Totals		
III. General Support/Management Services				
Life Support				
Operation of Plant				
Classified Salaries	7,717			
Benefits	2,020			
Supplies	2,331			
Utilities	1,979	14,047		
Maintenance of Plant		2,122		
Administrative Services				
Professional Salaries	3,078			
Benefits	237			
Classified Salaries	888			
Benefits	205	4,408		
Total General Support/Management Services			20,577	
Total Direct Costs				$106,696

unprecedented second meeting (emphasis) with the superintendent and School Committee to fully explore the valid PPBS data available to them in support of a proper educational funding in 1976-77.

One of the significant benefits here was to pin-point actual costs of operating one of our controversial small elementary schools, Union Village.

Putting the various costs centers into perspective had allowed both superintendent and school committee the opportunity to make documented value judgments concerning continued operation of this four-room facility. By closing this plant and redistributing its assets (teachers and fixed) it has been projected that an amount in excess of $100,000 can be saved. By redistribution, additional staff hiring can be negated and the flexibility and educational worth of providing for the approximate one hundred pupils can be much better realized in one of our other school settings.

This is particularly significant when considering public concern about declining or static enrollments, rising taxes on property, and the general anti-education movement prevalent in the country today.

Decision-makers in any community must always show justifiable concern for tax dollars and budgetary escalations. Thus, the writer's presentation of Table 10

TABLE 10

NORTH SMITHFIELD SCHOOL DEPARTMENT
Built In Costs

1.	Salary Increases Negotiated with Professional and Classified Personnel		
	Supt.	$ 3,710	
	Clerical	2,100	
	Principals	29,780	
	Teachers	230,690	
	Sect./Clerks	6,100	
	Teacher Aides	1,670	
	Custodians/Maint.	13,870	
	Lunch Aides	2,400	
	Census	900	$289,120
2.	Fixed Charges		
	FICA	670	
	S.B.	400	
	Pensions	14,100	
	BC/BS	15,250	
	Insurance	800	31,220
3.	Operation of Plant		
	Utilities	8,500	
	Fuel	5,000	13,500
4.	Maintenance of Plant		
	Repair of Bldgs.-Contract Services	8,500	
	Upkeep of Grounds	1,000	9,500
5.	Transportation of Pupils		
	Contract Services	35,970	35,970
6.	Scheduling Secon. Pupils	1,000	1,000
7.	Nursing Services	6,200	
	Medical Supplies	500	6,700
8.	Cafeteria	1,500	1,500
9.	Tuitions	36,700	36,700

Total Built In Cost Increases	$425,210
Increases in Discretionary Items	$ 49,060
Total Increase of Budget 76-77 over 75-76	$474,270

was appreciated by both review committees comprising school and finance officials. With the help of the PPBS format, the very significant cost increase from 1975-76 to 1976-77, amounting to $474,270, pin-pointed, illustrated, and defended a new dimension lacking proper documentation in previous budget years.

A major ingredient in budgetary inflation was the fact that the 1975-76 budget had failed to have inclusion for any staff raises. However, negotiations later produced a 6% "across the board" adjustment. Again, readily-identifiable information gleamed from PPBS sheets quickly enabling one to focus on the areas in question.

Chart of Accounts

A primary purpose of a chart of accounts in any school system is to facilitate the collection, classification and reporting of expenditures consistent with the needs of the system and demands of the state department. As accounting systems have become more sophisticated, the method of classifying or describing an expenditure has become more involved. To provide a common language through which complete, accurate, and valid data can be obtained, it is necessary to know what was purchased (the object of the expenditure), why (function) and when (fiscal year) the expenditure was made, where the beneficiary of the expenditure is located (instructional organization) and how the expenditure is financed (funds).

No single dimension or classification grouping offers enough information concerning an expenditure to provide accountability and pertinent management information. For example, objects of expenditures such as salaries, purchased services, supplies, and materials can be related directly to the many services and responsibility units established to perform the function. By relating all dimensions to a specific expenditure, complete accountability is realized.

The advantages of this approach are readily apparent to the larger school systems using electronic date processing (EDP) equipment. To the smaller school systems

maintaining manual systems, like North Smithfield, the approach provides the flexibility and logic necessary to achieve commonality and maximum utilization of accounting information.

The chart of accounts presented in this practicum has been developed to satisfy the needs of the complete fiscal cycle: planning, budgeting, accounting, reporting, and analyzing. The "output" available through implementation of this chart of accounts should provide the information required by school adimistrators and staff to carry out their assignments.

It is recognized that informational needs are not the same for all school systems. The extent to which the chart of accounts is implemented depends upon the degree of detail necessary to meet the needs of all users of this system's output.

As a minimum the chart of accounts will provide minimum adequate accountability and a basis for comparability of data. These accounts, eventually, will be maintained in comparable form by all school systems in the United States regardless of size and with either manual or mechanical methods of accounting.

When the Rhode Island Board of Regents, on November 7, 1974, adopted a policy statement concerning approved Standards of Accounting for accounting for local school

districts in the state they set in motion a series of actions leading to full implementation by all school communities by the year 1978 or before.

It was deemed appropriate by the writer, and in conjunction with a projected Nova Practicum, to encompass such a conversion coupled with introduction of the staff to a new mode of program array, training and development of necessary skills needed. Of note here is that this action was unilaterally "voluntary", encompassing perceived future needs of the system. Successful culmination of this project would insure that this small system would be in the forefront among the thirty-nine other cities and towns in Rhode Island to whom the challenge had been issued.

The State Department had moved to begin a process that would fulfill a standard accounting system and would issue a manual for developing Accounting Standards and Guidelines. It generally followed all that was required or desired and as explained in Handbook II, Revised, issued by the United States Office of Education.

The Department of Education recognized that any implementation of the accounting standards must allow time for introductory and necessary accounting changes and the training of central office personnel. Accordingly, a phased approach was developed and allowed three districts

to pilot during the first year and ten additional ones to participate during the current year. It was at this point that the writer zealously pursued audit acceptance into the program. This procedure has produced an intensified conversion pre-training period for central office personnel and the spin-off effect of the system's gaining recognition and "official" status for the 1976-77 school year. Basically, we have arrived at a point, through voluntary efforts, that thirty-six other Rhode Island school communities would like to be but are not. Documentation of such efforts is contained in Appendix E of the Practicum.

Recent years have seen a significant increase in the size and complexity of local school district operations. Developments include increased participation of the federal and state governments in the education process; increasing per pupil costs, with resulting pressure on the municipal tax base; addition of numerous special programs to meet special needs; and sharing in the financing of local education by the federal and state governments. Each development has increased the demands on school districts to manage, control, and report on the use of available resources more thoroughly and effectively.

Recognizing that all states share the need for better school accounting, the United States Office of

Education revised Handbook II, the "chart of accounts" recommended for use by local and state school systems and presently used by Rhode Island public school districts. In addition to containing a detailed listing of accounts, Handbook II, Revised, Financial Accounting Classifications and Standard Terminology for Local and State School Systems, discusses the benefits of budgeting and accounting by several dimensions not in general use, including program and location.

The Rhode Island General Assembly, responding to the need for better school management, empowered the Board of Regents as follows:

> To approve a systematic program of information gathering, processing, and analysis addressed to every level, aspect and form of education in this state especially as that information relates to current and future educational needs so that current needs may be met with reasonable promptness and plans formulated to meet future needs as they arise.[10]
>
> To adopt and require standard accounting and auditing procedures for local school districts.[11]

The standards thus established are in conformity with the Regents' requirement to adopt standard account-

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[10]Sec. 16-49-4 (1) of The General Laws of Rhode Island, 1956, as amended, also known as "The Regents Act of 1973."

[11]Sec. 16-49-4 (9j) (source) also known as "The" Regents Act of 1973."

ing and should therfore be regarded as regulations of the Board of Regents.[12]

Under this Act the accounting standards and reporting requirements, school districts should follow are formulated and spelled out for those communities wishing to participate.

During the past seven months the re-training of central office personnel and this writer has been carried our, enabling the department to acquire a basic expertise to understand some or all of the following categories associated with the new system:

1. Fond Accounting
2. Modified Accrual Accounting
3. Reporting Requirement
4. Account Classification Stucture
5. Listing of the Accounts
6. School District Requirements for Reporting on
   Form 31, Revised
   Chart of Accounts
   Program Organization and Responsibility
7. Double Entry (Scheduled for 1976-77)
8. Encumbrance Accounting (Scheduled for 1976-77)

In order to fully comprehend the transition phase for developing the new chart of Accounts, reference must be re-directed to Table II (page 51) which depicts the

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[12]Auditing procedures for local school districts will be developed by the Rhode Island Department of Education.

the former function/object budget, including a column listing the six percent (6%) negotiated wage settlement arrived at after the town meeting date for 1975-76 had passed.

Table 11 and 12 attest, as presented, to the formidable task carried out and the conversion model produced.

The eleven Location Codes are illustrated in Table 11. Table 12 depicts a complete crosswalk of the Program Budget and establishes the new Standards of Accounts. This effort marks the major thrust of this section of work.

Forms 31 and 31, Revised, are represented by Figure 10 and Figure 11, respectively. It should be noted that the new State Form 31, Revised, is filled out in its entirety, lending credence to the assertation that this system has developed a capacity to analyze and report its yearly data using the new vehicle. It was not felt necessary to fill out the old Form 31 which is soon to become obsolete.

It is again acknowledged that the writer has taken the liberty to use the 1976-77 Budget figures of $3,223,960 and interpret them as having been expended. The point illustrated here shows the system's ability to report and handle the new data arrangement and form. Consult Section E of the Appendix for further documentation.

Table 11

LOCATION CODE BREAKDOWN

10	----------	ELEMENTARY
11	----------	HALLIWELL SCHOOL
12	----------	KENDALL DEAN SCHOOL
13	----------	BUSHEE SCHOOL
14	----------	UNION VILLAGE SCHOOL
20	----------	SECONDARY
30	----------	ALL SCHOOLS
40	----------	ADMINISTRATION
50	----------	OUT OF TOWN SCHOOLS
60	----------	NON-PUBLIC SCHOOLS
70	----------	UTILITY BUILDING

Table 12

NORTH SMITHFIELD SCHOOL DEPARTMENT

PROGRAM BUDGETING

PROGRAM 10000 INSTRUCTION

OBJECT	OLD ACCT. NO.	LOCATION CODE	BUDGET 1975-76	BUDGET 1976-77
113 Supervisors				
113-1 Department Heads	213	20	162,732	176,700
113-2 Summer School Directors	214	20	1,100	1,200
121 Classroom Teachers				
121-1 Secondary	213	20	712,414	767,945
121-2 Elementary	213	10	563,615	613,131
121-3 Secondary Substitutes	213	20	15,000	17,000
121-4 Elementary Substitutes	213	10	9,000	10,000
121-5 Summer School Teachers	214	20	3,900	4,300
TOTAL SALARIES			1,467,761	1,590,276
210 Survivors' Benefits	810	30	9,792	11,755
220 Retirement	810A	30	61,158	68,490
240 FICA	810	30	293	293
250 Blue Cross	820	30	43,423	55,531
280 Life Insurance	820B	30	3,182	4,994
TOTAL EMPLOYEE BENEFITS			117,848	141,063
324 Insurance				
324-1 Musical Instruments	820A	30	370	370
324-2 Driver Ed Car	820A	20	530	560
333 Travel				
333-1 Secondary	250B	20	525	525
333-2	250B	10	500	525

Table 12 - Continued

OBJECT	OLD ACCT. NO.	LOCATION CODE	BUDGET 1975-76	BUDGET 1976-77
360 Graduation Diplomas	250E	20	1,000	1,200
373 Tuition Vocational Education	1410	60	52,000	65,000
TOTAL PURCHASED SERVICES			54,925	68,180
421 Textbooks				
421-1 Secondary	220	20	13,500	18,935
421-2 Halliwell	220	11	3,500	4,500
421-3 Kendall Dean	220	12	2,100	2,800
421-4 Bushee	220	13	1,200	1,600
421-5 Union Village	220	14	700	800
440 Periodicals				
440-1 Secondary	250	20	250	250
440-2 Elementary	250	10	150	150
490 General Supplies				
490-1 Secondary	240	20	11,020	18,000
490-2 Halliwell	240	11	2,500	3,500
490-3 Kendall Dean	240	12	2,300	2,800
490-4 Bushee	240	13	1,500	2,000
490-5 Union Village	240	14	800	1,000
490-6 Driver Ed Supplies	560	20	1,000	1,200
490-7 Propane Gas Home Ec/Lab	630	20	800	1,000
491 Other Supplies				
491-1 Home Economics	240A	20	3,000	3,000
491-2 Industrial Arts	240B	20	4,000	4,500
491-3 Lab/Science	240C	20	2,510	3,000
491-4 Music Secondary	240D	20	1,500	1,260
491-5 Music Elementary	240D	10	800	500
491-6 Physical Education Secondary	240E	20	1,400	800
491-7 Physical Education Elem.	240E	10	600	400

Table 12 - Continued

OBJECT	OLD ACCT. NO.	LOCATION CODE	BUDGET 1975-76	BUDGET 1976-77
491-8 Testing Secondary	240F	20	------	1,500
491-9 Testing Elementary	240F	10	------	500
TOTAL SUPPLIES & MATERIALS			55,130	73,995
541 Lab Equipment				
542 Classroom Furniture	1230	20	1,090	1,500
542-1 Secondary				
542-2 Elementary	730/1230	20	1,000	1,500
542 Instruction Equipment	730/1230	10	1,200	1,800
542-3 Secondary				
542-4 Elementary	730/1230	20	7,078	14,000
542 Musical Instruments	730/1230	10	4,522	9,900
542-4 Secondary				
542-5 Elementary	730/1230	20	1,500	1,600
	730/1230	10	500	600
TOTAL CAPITAL OUTLAY			16,890	30,900
TOTAL PROGRAM 10000			1,712,554	1,904,414
PROGRAM 23530 LIBRARY				
132 Librarian				
132-1 Secondary				
132-2 Halliwell	213	20	14,725	15,700
132-3 Kendall Dean	213	11	10,430	11,600
150 Library Clerk	213	12	11,715	12,980
150-1 Secondary				
150-2 Halliwell	215	20	4,780	5,067
	215	11	4,780	5,067
TOTAL SALARIES			46,430	50,414

Table 12 - Continued

OBJECT	OLD ACCT. NO.	LOCATION CODE	BUDGET 1975-76	BUDGET 1976-77
210 Survivors' Benefits	810	30	288	288
220 Retirement/Certified	810A	30	1,659	1,813
230 Retirement/Non Certified	810A	30	1,249	1,392
240 FICA	810	30	559	593
250 Blue Cross	820	30	2,568	3,240
280 Life Insurance	820B	30	156	235
290 Workmen's Compensation	820A	30	130	130
TOTAL EMPLOYEE BENEFITS			6,609	7,691
323 Repairs	720	30	------	------
333 Travel	250B	30	100	100
TOTAL PURCHASED SERVICES			100	100
430 Library Books				
430-1 Secondary	230	20	1,707	3,800
430-2 Halliwell	230	11	1,760	2,600
430-3 Kendall Dean	230	12	1,155	1,800
430-4 Bushee	230	13	------	------
430-5 Union Village	230	14	1,063	1,400
440 Periodicals				
440-1 Secondary	230	20	1,400	1,500
440-2 Halliwell	230	11	302	400
440-3 Kendall Dean	230	12	------	------
440-4 Bushee	230	13	16	20
440-5 Union Village	230	14	------	-------
490 Supplies				
490-1 Secondary	230	20	1,300	1,955
490-2 Halliwell	230	11	338	400
490-3 Kendall Dean	230	12	445	500

Table 12 - Continued

OBJECT	OLD ACCT. NO.	LOCATION CODE	BUDGET 1975-76	BUDGET 1976-77
490-4 Bushee	230	13	347	400
490-5 Union Village	230	14	167	225
TOTAL SUPPLIES & MATERIALS			10,000	15,000
542 Equipment				
542-1 Secondary	730/1230	20	------	200
542-2 Elementary	730/1230	10	------	200
TOTAL CAPITAL OUTLAY			------	400
652 Employee Liability	820A	30	26	26
TOTAL OTHER OBJECTS			26	26
TOTAL LIBRARY PROGRAM			63,165	73,631
PROGRAM 23540 AUDIO VISUAL				
310 Extra Curricular Services				
310-1 Secondary	213	20	325	400
310-2 Elementary	213	10	325	400
TOTAL PURCHASED SERVICES			650	800
490 Supplies				
490-1 Secondary	250	20	200	200
490-2 Elementary	250	10	200	200
TOTAL SUPPLIES & MATERIALS			400	400

Table 12 - Continued

OBJECT	OLD ACCT. NO.	LOCATION CODE	BUDGET 1975-76	BUDGET 1976-77
542 Equipment				
542-1 Secondary	730/1230	20	------	150
542-2 Elementary	730/1230	10	------	50
TOTAL CAPITAL OUTLAY			------	200
TOTAL PROGRAM 23540			1,050	1,400
PROGRAM 31311 COMPENSATORY EDUCATION				
121 Classroom Teachers				
121-1 Secondary	213	20	29,200	31,670
121-2 Elementary	213	10	15,925	16,900
TOTAL SALARIES			45,125	48,570
210 Survivors' Benefits	810	30	288	288
220 Retirement	810A	30	2,031	2,186
250 Blue Cross	820	30	1,226	1,128
280 Life Insurance	820B	30	94	141
TOTAL EMPLOYEE BENEFITS			3,639	3,743
333 Travel Elementary	250B	10	75	75
TOTAL PURCHASED SERVICES			75	75
421 Textbooks				
421-1 Secondary	220	20	700	1,000
421-2 Elementary	220	10	300	500

Table 12 - Continued

OBJECT	OLD ACCT. NO.	LOCATION CODE	BUDGET 1975-76	BUDGET 1976-77
490 Supplies				
490-1 Secondary	240	20	------	300
490-2 Elementary	240	10	------	300
TOTAL SUPPLIES & MATERIALS			1,000	2,100
TOTAL PROGRAM 31311			49,839	54,488
PROGRAM 32220 HOMEBOUND				
121 Teacher	213	30	500	500
TOTAL SALARIES			500	500
TOTAL PROGRAM 32220				
PROGRAM 32230 SPEECH & HEARING				
121 Classroom Teacher	213	30	5,857	6,990
TOTAL SALARIES			5,857	6,990
210 Survivors' Benefits	810	30	48	48
220 Retirement	810A	30	264	314
250 Blue Cross	820	30	99	120
280 Life Insurance	820B	30	15	24
TOTAL EMPLOYEE BENEFITS			426	506

Table 12 - Continued

OBJECT	OLD ACCT. NO.	LOCATION CODE	BUDGET 1975-76	BUDGET 1976-77
333 Travel	250B	30	------	50
372 Tuition	1410	50	------	10,000
TOTAL PURCHASED SERVICES			------	10,050
490 Supplies				
490-1 General Supplies	240	30	200	200
490-2 Testing Supplies	240F	30	------	200
TOTAL SUPPLIES & MATERIALS			200	400
TOTAL PROGRAM 32230			6,483	17,946
PROGRAM 32241 MENTALLY RETARDED EDUCABLE				
121 Classroom Teacher	213	20	11,365	12,630
TOTAL SALARIES			11,365	12,630
210 Survivors' Benefits	810	20	96	96
220 Retirement	810A	20	511	568
250 Blue Cross	820	20	514	648
280 Life Insurance	820B	20	31	47
TOTAL EMPLOYEE BENEFITS			1,152	1,359
372 Tuition	1410	50	2,500	7,500
TOTAL PURCHASED SERVICES			2,500	7,500

Table 12 - Continued

OBJECT	OLD ACCT. NO.	LOCATION CODE	BUDGET 1975-76	BUDGET 1976-77
421 Textbooks	220	20	200	200
490 Supplies				
490-1 General Supplies	240	20	200	200
TOTAL SUPPLIES & MATERIALS			400	400
TOTAL PROGRAM 32241			15,417	21,889
PROGRAM 32251 MENTALLY RETARDED TRAINABLE				
121 Classroom Teacher	213	10	15,875	16,350
TOTAL SALARIES			15,875	16,350
210 Survivors' Benefits	810	10	96	96
220 Retirement	810A	10	714	736
250 Blue Cross	820	10	199	240
280 Life Insurance	820B	10	31	47
TOTAL EMPLOYEE BENEFITS			1,040	1,119
372 Tuition	1410	50	4,220	7,510
TOTAL PURCHASED SERVICES			4,220	7,510
490 Supplies	240	10	200	400
TOTAL SUPPLIES & MATERIALS			200	400
TOTAL PROGRAM 32251			21,335	25,379

Table 12 - Continued

OBJECT	OLD ACCT. NO	LOCATION CODE	BUDGET 1975-76	BUDGET 1976-77
PROGRAM 32260 MENTALLY RETARDED SEVERELY & PROFOUNDLY				
372 Tuition	1410	50	12,220	12,220
TOTAL PURCHASED SERVICES			12,220	12,220
TOTAL PROGRAM 32260			12,220	12,220
PROGRAM 32271 EMOTIONALLY DISTURBED				
372 Tuition	1410	50	3,000	3,900
TOTAL PURCHASED SERVICES			3,000	3,900
TOTAL PROGRAM 32271			3,000	3,900
PROGRAM 32281 LEARNING DISABLED				
121 Classroom Teacher	213	10	11,715	12,980
TOTAL SALARIES			11,715	12,980
210 Survivors' Benefits	810	10	96	96
220 Retirement	810A	10	527	584
250 Blue Cross	820	10	514	648
280 Life Insurance	820B	10	31	47
TOTAL EMPLOYEE BENEFITS			1,168	1,375

Table 12 - Continued

OBJECT	OLD ACCT. NO.	LOCATION CODE	BUDGET 1975-76	BUDGET 1976-77
372 Tuition	1410	50	1,500	5,410
TOTAL PURCHASED SERVICES			1,500	5,410
421 Textbooks	220	10	200	400
490 Supplies				
490-1 General	240	10	275	300
490-2 Testing	240	10		200
TOTAL SUPPLIES & MATERIALS			475	900
TOTAL PROGRAM 32281			14,858	20,665
PROGRAM 32999 OTHER UNALLOCABLE SPECIAL EDUCATION				
372 Tuition	1410	50	560	600
TOTAL PURCHASED SERVICES			560	600
TOTAL PROGRAM 32999			560	600
PROGRAM 33610 ATTENDANCE OFFICER				
138 Attendance Officer	410	30	500	500
TOTAL SALARIES			500	500

Table 12 - Continued

OBJECT	OLD ACCT. NO.	LOCATION CODE	BUDGET 1975-76	BUDGET 1976-77
210 Survivors' Benefits	810	30	5	5
220 Retirement	810A	30	74	74
250 Blue Cross	820	30	15	15
280 Life Insurance	820B	30	1	1
TOTAL EMPLOYEE BENEFITS			95	95
TOTAL PROGRAM 33610			595	595
PROGRAM 33620 GUIDANCE				
113 Department Head	213	20	18,830	20,000
136 Counselors	213	20	46,675	49,800
150 Clerk	215	20	5,258	5,573
TOTAL SALARIES			70,763	75,373
210 Survivors' Benefits	810	20	384	384
220 Retirement/Certified	810A	20	2,768	3,141
230 Retirement/Non Certified	810A	20	687	727
240 FICA	810	20	308	326
250 Blue Cross	820	20	2,254	3,584
280 Life Insurance	820A	20	156	188
			6,557	8,350
333 Travel	250B	20	150	150
390 Scheduling	250G	20	1,500	2,500
TOTAL PURCHASED SERVICES			1,650	2,650

Table 12 - Continued

OBJECT	OLD ACCT. NO.	LOCATION CODE	BUDGET 1975-76	BUDGET 1976-77
490 Supplies				
490-1 General	240	20	500	800
490-2 Testing	240F	20	1,200	1,500
TOTAL SUPPLIES & MATERIALS			1,700	2,300
TOTAL PROGRAM 33620			80,670	88,673
PROGRAM 33640 PSYCHOLOGICAL SERVICES				
113 Psychologist	213	30	17,055	9,000
TOTAL SALARIES			17,055	9,000
210 Survivors' Benefits	810	30	96	90
220 Retirement	810A	30	767	405
250 Blue Cross	820	30	514	648
280 Life Insurance	820A	30	31	47
TOTAL EMPLOYEE BENEFITS			1,408	1,190
310 Professional Services	250C	30	7,900	7,800
TOTAL PURCHASED SERVICES			7,900	7,800
490 Supplies				
490-1 General	240	30	200	200
490-2 Testing	240F	30	300	300
TOTAL SUPPLIES & MATERIALS			500	500
TOTAL PROGRAM 33640			26,863	18,490

Table 12 - Continued

OBJECT	OLD ACCT. NO.	LOCATION CODE	BUDGET 1975-76	BUDGET 1976-77
PROGRAM 41630 HEALTH SERVICES				
131 Nurse	213	30	14,525	15,500
150 Nurse's Aide	213	20	5,935	6,291
TOTAL SALARIES			20,460	21,791
210 Survivors' Benefits	810	30	96	96
220 Retirement/Certified	810A	30	654	698
230 Retirement/Non Certified	810A	30	775	821
240 FICA	810	30	341	368
250 Blue Cross	820	30	1,027	888
280 Life Insurance	820B	30	62	94
290 Workmen's Compensation	820A	30	65	65
TOTAL EMPLOYEE BENEFITS			3,020	3,030
310 Professional Services				
310-3 Physician	410	30	1,500	1,500
310-4 Dentist	410	30	600	600
333 Travel	250B	30	75	75
TOTAL PURCHASED SERVICES			2,175	2,175
490 Medical Supplies	420	30	1,000	1,500
TOTAL SUPPLIES & MATERIALS			1,000	1,500
TOTAL PROGRAM 41630			26,655	28,496

Table 12 - Continued

OBJECT	OLD ACCT. NO.	LOCATION CODE	BUDGET 1975-76	BUDGET 1976-77
PROGRAM 41730 FOOD SERVICES				
170 Food Van Driver	610	30	3,640	3,959
TOTAL SALARIES			3,640	3,959
230 Retirement/Non Certified	810A	30	475	517
240 FICA	810	30	213	226
250 Blue Cross	820	30	257	324
280 Life Insurance	820B	30	15	24
290 Workmen's Compensation	820	30	33	33
TOTAL EMPLOYEE BENEFITS			993	1,124
323 Repairs	720	30	500	1,000
324 Insurance	820A	30	332	375
TOTAL PURCHASED SERVICES			832	1,375
490 Supplies	1230H	30	1,000	2,000
TOTAL SUPPLIES & MATERIALS			1,000	2,000
TOTAL PROGRAM 41730			6,465	8,458
PROGRAM 41750 OPERATION & MAINTENANCE OF PLANT				
113 Maintenance Supervisor	610	30	12,720	13,483

Table 12 - Continued

OBJECT	OLD ACCT. NO.	LOCATION CODE	BUDGET 1975-76	BUDGET 1976-77
190 Custodians				
190-1 Secondary	610	20	92,976	96,627
190-2 Elementary	610	10	43,927	46,563
TOTAL SALARIES			149,623	156,673
230 Retirement/Non Certified	810	30	19,215	20,461
240 FICA	810	30	8,750	9,165
250 Blue Cross	820	30	10,018	12,138
280 Life Insurance	820B	30	608	905
290 Workmen's Compensation	820A	30	1,365	1,365
TOTAL EMPLOYEE BENEFITS			39,956	44,034
323 Contracted Services				
323-1 Administration	720	40	500	1,000
323-2 Secondary	720	20	4,000	9,000
323-3 Elementary	720	10	7,000	10,000
324 Insurance				
324-1 Burglary	820A	30	2,122	2,300
324-2 Fire & Lightning	820A	30	18,289	19,500
324-3 Vehicles	820A	30	481	600
321 Utility Services/Electricity				
321-1 Secondary	640	20	22,249	26,135
321-2 Halliwell	640	11	5,100	6,600
321-3 Kendall Dean	640	12	1,420	2,520
321-4 Bushee	640	13	1,700	2,000
321-5 Union Village	640	14	569	600
321-6 Administration	640	40	858	925
321-7 Utility Building	640	70	150	200

Table 12 - Continued

OBJECT	OLD ACCT. NO.	LOCATION CODE	BUDGET 1975-76	BUDGET 1976-77
329 Property Services				
329-1 Plowing	740	30	2,000	3,000
329-2 Upkeep of Grounds	740	30	6,000	6,000
340 Telephone Service				
340-1 Secondary	640	20	3,200	3,275
340-2 Halliwell	640	11	1,300	1,375
340-3 Kendall Dean	640	12	1,100	1,225
340-4 Bushee	640	13	600	675
340-5 Union Village	640	14	300	350
340-6 Administration	640	40	1,454	1,600
TOTAL PURCHASED SERVICES			80,392	98.900
411 Fuel				
411-1 Administration	630	40	450	600
411-2 Secondary	630	20	23,400	24,650
411-3 Halliwell	630	11	10,350	12,350
411-4 Kendall Dean	630	12	3,600	4,000
411-5 Bushee	630	13	1,800	2,200
411-6 Union Village	630	14	1,600	2,000
411-7 Utility Building	630	70	3,800	4,200
490 Supplies				
490-1 Custodial/Secondary	650	20	6,000	8,000
490-2 Custodial/Elementary	650	10	3,000	4,000
490-3 Maintenance/Secondary	740	20	1,500	1,500
490-4 Maintenance/Elementary	740	10	1,500	1,500
TOTAL SUPPLIES & MATERIALS			57,000	65,000
530 Improvements				
530-1 Administration	730/1230	40	------	200

Table 12 - Continued

OBJECT	OLD ACCT. NO.	LOCATION CODE	BUDGET 1975-76	BUDGET 1976-77
530-2 Secondary	730/1230	20	500	800
530-3 Elementary	730/1230	10	300	500
540 Equipment				
540-1 Administration	730/1230	40	500	500
540-2 Secondary	730/1230	20	2,500	3,000
540-3 Elementary	730/1230	10	1,200	1,800
TOTAL CAPITAL OUTLAY			5,000	6,800
TOTAL PROGRAM 41750			331,971	371,407
PORGRAM 41751 ATHLETICS				
310 Extra Curricular Services	213	20	11,090	11,730
323 Repairs	1030	20	2,000	2,500
339 Transportation	520D	20	6,000	7,000
TOTAL PURCHASED SERVICES			19,090	21,230
490 Supplies				
490-1 Baseball	1030	20	1,350	1,500
490-2 Basketball	1030	20	800	900
490-3 Cross Country	1030	20	230	300
490-4 Football	1030	20	1,900	3,000
490-5 Golf	1030	20	300	400
490-6 Hockey	1030	20	6,200	6,500
490-7 Gymnastics	1030	20	3,000	3,500
490-8 Miscellaneous	1030	20	2,120	4,300
TOTAL SUPPLIES & MATERIALS			15,900	20,400

OBJECT	OLD ACCT. NO.	LOCATION CODE	BUDGET 1975-76	BUDGET 1976-77
542 Equipment	1230	20	1,000	2,000
TOTAL CAPITAL OUTLAY			1,000	2,000
640 Dues	1030	20	100	100
TOTAL OTHER OBJECTS			100	100
TOTAL PROGRAM 41751			36,090	43,730
PROGRAM 41752 OTHER STUDENT ACTIVITIES				
310 Extra Curricular Services				
339 Transportation Services	213	20	3,910	4,500
339-1 Music	520D	30	1,000	1,200
339-2 Miscellaneous	520D	30	200	300
TOTAL PURCHASED SERVICES			5,110	6,000
TOTAL PROGRAM 41752			5,110	6,000
PROGRAM 41755 PUPIL TRANSPORTATION SERVICES-REGULAR				
113 Transportation Supervisor	510	30	2,100	-------
TOTAL SALARIES			2,100	-------

Table 12 - Continued

OBJECT	OLD ACCT. NO.	LOCATION CODE	BUDGET 1975-76	BUDGET 1976-77
210 Survivors' Benefits	810	30	21	------
220 Retirement	810A	30	95	------
250 Blue Cross	820	30	90	------
280 Life Insurance	820B	30	4	------
TOTAL EMPLOYEE BENEFITS			210	------
331 Transportation Services				
331-1 Secondary	520A	20	70,343	80,993
331-2 Elementary	520B	10	70,343	80,993
331-3 Kindergarten	520C	10	5,400	8,100
331-4 Late Run	520D	20	2,100	3,700
331-5 Early Dismissal	520D	30	700	900
331-6 Health Dismissal	520D	30	50	200
331-7 Catholic Dismissal	520D	60	1,000	1,500
331-8 Vocational	520D	50	6,520	7,500
TOTAL PURCHASED SERVICES			156,456	183,886
TOTAL PROGRAM 41755			158,766	183,886
PROGRAM 41756 PUPIL TRANSPORTATION SERVICES-SPECIAL EDUCATION				
170 Bus Driver	610	30	7,280	9,645
190 Bus Attendant	520D	10	1,840	1,950
TOTAL SALARIES			9,120	11,595

Table 12 - Continued

OBJECT	OLD ACCT. NO.	LOCATION CODE	BUDGET 1975-76	BUDGET 1976-77
230 Retirement/Non Certified	810A	30	951	1,514
240 FICA	810	30	534	678
250 Blue Cross	820	30	514	810
280 Life Insurance	820B	30	31	58
290 Workmen's Compensation	820A	30	65	65
TOTAL EMPLOYEE BENEFITS			2,095	3,125
324 Insurance	820A	30	530	650
331 Transportation Services	520D	30	14,504	21,634
TOTAL PURCHASED SERVICES			15,034	22,284
490 Supplies	560	30	3,000	4,000
TOTAL SUPPLIES & MATERIALS			3,000	4,000
TOTAL PROGRAM 41756			29,249	41,004
PROGRAM 41775 SAFETY				
190 Aides				
190-1 Teacher Aides	215A	30	13,600	14,627
190-2 Luncheon Aides	910	30	13,808	13,314
TOTAL SALARIES			27,408	27,941
230 Retirement/Non Certified	810A	30	725	832
240 FICA	810	30	1,603	1,634
250 Blue Cross	820	30	1,026	1,296

Table 12 - Continued

OBJECT	OLD ACCT. NO.	LOCATION CODE	BUDGET 1975-76	BUDGET 1976-77
280 Life Insurance	820B	30	31	47
290 Workmen's Compensation	820A	30	975	975
TOTAL EMPLOYEE BENEFITS			4,360	4,784
TOTAL PROGRAM 41775			31,768	32,725
PROGRAM 42710 SYSTEMWIDE MANAGEMENT				
114 Superintendent	110	40	26,000	27,560
150 Secretary	110B	40	7,852	8,323
TOTAL SALARIES			33,852	35,883
210 Survivors' Benefits	810A	40	96	96
220 Retirement/Certified	810A	40	1,170	1,240
230 Retirement/Non Certified	810A	40	1,025	1,086
240 FICA	810	40	459	487
250 Blue Cross	820	40	713	1,296
280 Life Insurance	820B	40	62	94
290 Workmen's Compensation	820A	40	130	130
TOTAL EMPLOYEE BENEFITS			3,655	4,429
323 Contracted Services/Repairs	720	40	------	------
333 Travel	130A	40	1,000	1,000
340 Communications				
340-1 Messenger	120	30	1,212	1,600
340-2 Postage	130	30	1,600	2,000

Table 12 - Continued

OBJECT	OLD ACCT. NO.	LOCATION CODE	BUDGET 1975-76	BUDGET 1976-77
150-2 Elementary	215	10	12,378	13,436
TOTAL SALARIES			125,422	134,433
210 Survivors' Benefits	810A	30	454	477
220 Retirement/Certified	810A	30	4,174	6,049
230 Retirement/Non Certified	810A	30	4,134	4,382
240 FICA	810	30	1,894	2,289
250 Blue Cross	820	30	4,939	5,163
280 Life Insurance	820B	30	156	516
290 Workmen's Compensation	820A	30	715	715
TOTAL EMPLOYEE BENEFITS			16,466	19,591
333 Travel	250B	30	------	500
360 Printing	250	30	------	500
TOTAL PURCHASED SERVICES			------	1,000
490 Supplies				
490-1 Secondary	240	20	1,700	1,700
490-2 Elementary	240	10	1,500	1,800
TOTAL SUPPLIES & MATERIALS			3,200	3,500
542 Equipment	730/1230	30	2,000	2,000
TOTAL CAPITAL OUTLAY			2,000	2,000
640 Dues	250F	30	800	1,000
659 Insurance	820A	30	73	73

Table 12 - Continued

OBJECT	OLD ACCT. NO.	LOCATION CODE	BUDGET 1975-76	BUDGET 1976-77
690 Miscellaneous	250	30	300	300
TOTAL OTHER OBJECTS			1,173	1,373
TOTAL PROGRAM 42715			148,261	161,897
PROGRAM 42730 FISCAL SERVICES				
135 Bookkeeper	110B	40	6,604	7,000
150 Clerks				
150-1 Payroll	110B	40	7,176	7,607
150-2 Assistants	110B	40	3,768	4,218
TOTAL SALARIES			17,548	18,825
230 Retirement/Non Certified	810A	40	1,800	1,907
240 FICA	810	40	1,027	1,001
250 Blue Cross	820	40	1,028	1,296
280 Life Insurance	820B	40	62	141
290 Workmen's Compensation	820A	40	195	195
TOTAL EMPLOYEE BENEFITS			4,112	4,540
333 Travel	120	40	1,200	------
TOTAL PURCHASED SERVICES			1,200	------
490 Supplies	130	40	300	400
TOTAL SUPPLIES & MATERIALS			300	400

Table 12 - Continued

OBJECT	OLD ACCT. NO.	LOCATION CODE	BUDGET 1975-76	BUDGET 1976-77
542 Equipment	1230	40	200	500
TOTAL CAPITAL OUTLAY			200	500
659 Insurance	820	40	26	26
TOTAL OTHER OBJECTS			26	26
TOTAL PROGRAM 42730			23,386	24,291
PROGRAM 50745 INFORMATION & STATISTICAL SERVICES				
390 Census	120	30	700	800
TOTAL PURCHASED SERVICES			700	800
TOTAL PROGRAM 50745			700	800
PROGRAM 50770 DATA PROCESSING SERVICES				
390 Computer Service	130	40	1,300	3,700
TOTAL PURCHASED SERVICES			1,300	3,700
TOTAL PROGRAM 50770			1,300	3,700

Table 12 - Continued

OBJECT	OLD ACCT. NO.	LOCATION CODE	BUDGET 1975-76	BUDGET 1976-77
PROGRAM 60705 POLICY FORMULATION AND DIRECTION				
114 Board	110A	40	6,250	6,250
TOTAL SALARIES			6,250	6,250
220 Retirement/Non Certified	810A	40	163	163
240 FICA	810	40	366	366
250 Blue Cross	820	40	2,569	3,240
280 Life Insurance	820B	40	156	235
TOTAL EMPLOYEE BENEFITS			3,254	4,004
333 Travel	130F	40	------	------
350 Advertising	250	40	300	400
TOTAL PURCHASED SERVICES			300	400
490 Supplies	130	40	250	200
TOTAL SUPPLIES & MATERIALS			250	200
640 Dues	250F	40	1,200	130
650 Insurance	820A	40	735	834
TOTAL OTHER OBJECTS			1,935	964
TOTAL PROGRAM 60705			11,989	11,818

Table 12 - Continued

OBJECT	OLD ACCT. NO.	LOCATION CODE	BUDGET 1975-76	BUDGET 1976-77
PROGRAM 60780 LEGAL SERVICES				
310 Services Rendered				
310-1 Legal	130F	40	1,000	2,000
310-2 Arbitration and Negotiation	130F	40	1,500	3,000
TOTAL PURCHASED SERVICES			2,500	5,000
TOTAL PROGRAM 60780			2,500	5,000
PROGRAM 70870 ADULT CONTINUING SERVICES				
113 Director	213B	20	800	800
121 Teachers	213B	20	4,700	4,700
TOTAL SALARIES			5,500	5,500
240 FICA	810	20	275	275
TOTAL EMPLOYEE BENEFITS			275	275
490 Supplies	240	20	300	300
TOTAL SUPPLIES & MATERIALS			300	300
TOTAL PROGRAM 70870			6,075	6,075

Table 12 - Continued

OBJECT	OLD ACCT. NO.	LOCATION CODE	BUDGET 1975-76	BUDGET 1976-77
PROGRAM 70860 NON-PUBLIC SCHOOLS				
422 Textbooks	220	60	600	1,000
TOTAL SUPPLIES & MATERIALS			600	1,000
TOTAL PROGRAM 70860			600	1,000
PROGRAM 70810 RECREATION				
190 Custodial	1120	30	1,000	1,000
TOTAL SALARIES			1,000	1,000
240 FICA	810	30	58	58
TOTAL EMPLOYEE BENEFITS			58	58
TOTAL PROGRAM 70810			1,058	1,058
TOTAL BUDGETS			2,875,134	3,223,960

FORM 31

State of Rhode Island
Department of Education

PUBLIC SCHOOL FINANCE

Town / City _____

Report for July 1, 19....., to June 30, 19.....

A. -- REVENUES

FEDERAL

1. National Defense Education Act:
   a. Title III (Science, Mathematics, and Modern Foreign Languages) $. . . . . .
   b. Title V (Testing, Guidance, and Counseling) . . . . . .
   c. Title VII (Area Vocational Educational Programs) . . . . . .
2. Vocational Education Act of 1968 . . . . . .
3. Other (DESCRIBE) . . . . . .
4. Other (DESCRIBE) . . . . . .
5. Other (DESCRIBE) . . . . . .
6. Elementary and Secondary Education Act of 1965
   a. Title I (. . . . .)
   b. Title II (. . . . .)
   c. Title III (. . . . .)
   d. Title VI (. . . . .)
7. Public Law 815 (. . . . .)
8. Public Law 874 . . . . . .
9. Other (DESCRIBE) . . . . . .
10. Total Federal Aid (EXCLUDE AMOUNTS WITHIN PARENTHESIS) $. . . . . .

STATE

11. State Share of Public School Housing $(. . . . .)
12. State Share of Public School Operations . . . . . .
13. Area Vocational Coordinators . . . . . .
14. Section IV-Disadvantaged . . . . . .
15. Section V-Handicapped . . . . . .
16. Other (DESCRIBE)
17. Total State Aid (EXCLUDE AMOUNTS WITHIN PARENTHESIS) $. . . . . .

TOWN OR CITY

18. General Appropriation $. . . . . .
19. Special Appropriation . . . . . .
20. Income from School Funds . . . . . .
21. Tuitions . . . . . .
22. Other (DESCRIBE) . . . . . .
23. Total from Town or City $. . . . . .

24. Total Revenues from all Sources (10+17+23) . . . . . $. . . . . .
25. Balance of school money on hand from preceding year . . . . . $. . . . . .
26. Other balances from preceding year (Building funds and others not included in item 25) $. . . . . .
27. Whole amount available for all purposes . . . . . $. . . . . .

B. -- EXPENDITURES

ALL SCHOOLS	Salaries	Supplies and Expenses	Total
1. Expenses of General Control (overhead charges)			

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OLD: FORM 31 Figure 10

7.	Public Law 815	(. . . . .)	
8.	Public Law 874	. . . . .	
9.	Other (DESCRIBE)	. . . . .	
10.	Total Federal Aid (EXCLUDE AMOUNTS WITHIN PARENTHESIS)	$	
20.	Income from School Funds	. . . . .	
21.	Tuitions	. . . . .	
22.	Other (DESCRIBE)	. . . . .	
23.	Total from Town or City	$	
24.	Total Revenues from all Sources (10+17+23)		$ . . . . .
25.	Balance of school money on hand from preceding year		$ . . . . .
26.	Other balances from preceding year (Building funds and others not included in item 25)		$ . . . . .
27.	Whole amount available for all purposes		$ . . . . .

OLD: FORM 32 Figure 10

B. -- EXPENDITURES

ALL SCHOOLS	Salaries	Supplies and Expenses	Total
I. Expenses of General Control (overhead charges)			
1. School Committee and Clerk's office			
2. Office in charge of supplies, books, etc.			
3. Superintendent of schools and his office: (a) Superintendent of schools			
(b) Clerical assistants			
4 Deputy/Assistant Superintendents and their offices (a) Deputy/Assistant superintendents			
(b) Clerical assistants			
4A. Office of Business Administration (a) Business Manager			
(b) Clerical assistants			
5. Supervision of attendance enforcement: (a) Attendance Offs/Social Wkrs.:			
(b) School Census			
6. Other expenses of general control (Explain);			
(a)			
(b)			
(c)			
7. Total of General Control			

PLEASE COMPARE THE SALARIES OF THE INSTRUCTIONAL STAFF WITH THE APPROPRIATE CERTIFIED PERSONNEL INCLUDED ON FORM 49SD.

	Kindergarten	Middle and/or Elementary Schools (Indicate Grades) (1-___)	Secondary Schools (Indicate Grades) (___)-(___)	Special Education	Vocational Education	Total
II. Instruction						
8. Salaries of Supervisors/Directors/Consultants of grades and subjects:						
9. Salaries of Principals:						
9A. Salaries of Assistant Principals:						
10. Salaries of Classroom Teachers:						
11. Salaries of School Librarians:						
12. Salaries of Guidance Counselors/Deans:						
12A. Salaries of Homebound, Radio & T.V.:						
12B. Salaries of Psychological Staff:						
12C. Salaries of Audio-Visual Staff:						
12D. Salaries of Nurse-Teachers:						
12E Salaries of Aides:						
13. Other expenses of supervisors:						
14. Salaries of Principals' clerks and assistants						
15. Other expenses of Principals' offices:						
16. Textbooks, Public:						
16A. Textbooks, Non-Public:						
17. Library/Classroom reference books:						
18. Supplies used in instruction:						
19. Other expenses of instruction:						
20. Total for instruction:						
III. Operation of School Plant						
21. Salaries[1]						
22. Fuel						
23. Water						
24. Light and power						
25. Telephones						
26. Janitors' supplies						
27. Other expenses of operation						
28. Total for Operation						

16. Textbooks, Public						
16A. Textbooks, Non-Public						
17. Library/Classroom reference books						
18. Supplies used in instruction						
19. Other expenses of instruction						
20. Total for Instruction						
III. Operation of School Plant						
21. Salaries[1]						
22. Fuel						
23. Water						
24. Light and power						
25. Telephones						
26. Janitors' supplies						
27. Other expenses of operation						
28. Total for Operation						
IV. Maintenance of School Plant						
28A. Salaries[2]						
29. Upkeep of grounds						
30. Repair of buildings						
31. Repairs and replacements of equipment:						
(a) Mechanical equipment						
(b) Educational equipment						
(c) Furnishings						
32. Other expenses of maintenance						
33. Total expenses of Maintenance						

[1] Include personnel responsible for supervising plant operational staff servicing buildings or plants and for the care of grounds as well as the salaries of custodians, firemen, matrons, general utility men, night watchmen, sweepers and cleaners, switchboard operators, truck drivers, supervisors of warehouses, stock clerks and any other plant operational personnel whose salaries cannot be charged to other sections of the FORM 31. (SEE 600 SERIES OF USOE HANDBOOK II).

[2] Include salaries of carpenters, painters, plumbers, electricians, groundskeepers, and similar personnel engaged in the maintenance of the school plant. (SEE 700 SERIES OF USOE HANDBOOK II).

SPECIAL NOTICE: Subsequent to the printing of this page, the USOE advises us that "SECURITY GUARDS" are to be included with the salaries of the plant operational personnel; i.e., Line 21 above.

	Kinder-garten	Middle and/or Elementary Schools (Indicate Grades) (1-___)	Secondary Schools (Indicate Grades) (___)-(___)	Special Education	Vocational Education	Total
V. Fixed Charges						
34. Insurance						
(a) Fire						
(b) Liability						
(c) Workmen's Compensation						
(d) Other (Explain)						
(e) Other (Explain)						
35. Rent for Land and Buildings						
36. Other Expenses:						
(a) Survivors' Benefits						
(b) Certificated Personnel Retirement						
(c) Non-Certificated Personnel Retirement						
(d) FICA (Social Security)						
(e) Blue Cross						
(f) Major Medical						
(g) R. I. Group Health						
(h) Life Insurance						
(i) Other (Explain)						
(j) Other (Explain)						
(k) Other (Explain)						
37. Total for Fixed Charges						
VI. Auxiliary Agencies						
38. Promotion of Health:						
(a) Medical inspection						
(b) Dental inspection						
(c) School nurses						
(d) Dental clinic						
(e) Expenses						
39. Transportation of pupils:						
(a) Salaries						
(b) Supplies and expenses						
(c) Contractual services						
(d) Crossing Guards/Junior Police						
40. Provision of lunches						
41. Community lectures						
42. Social centers						

Figure 10 - Continued

41.	Community lectures						
42.	Social centers						
	(x) Other (Explain)						
37.	Total for Fixed Charges						
	VI. Auxiliary Agencies						
38.	Promotion of Health:						
	(a) Medical inspection						
	(b) Dental inspection						
	(c) School nurses						
	(d) Dental clinic						
	(e) Expenses						
39.	Transportation of pupils:						
	(a) Salaries						
	(b) Supplies and expenses						
	(c) Contractual services						
	(d) Crossing Guards/Junior Police						
40.	Provision of lunches						
41.	Community lectures						
42.	Social centers						
43.	Recreation						
44.	Payments (tuition) to private schools						
45.	Payments (tuition) to other towns						
46.							
47.	Total for Auxiliary Agencies						
	EXPENDITURES FOR PUBLIC EVENING SCHOOLS						
	VII. Evening Schools						
48.	Salaries of supervisors of grades and subjects:						
49.	Salaries of principals:						
50.	Salaries of teachers:						
51.	Expenses of supervisors						
52.	Salaries of principals' clerks and assistants						
53.	Other expenses of principals' offices						
54.	Textbooks						
55.	Supplies used in instruction						
56.	Tuition paid						
57.	Other expenses of instruction						
58.	Wages of janitors						
59.	Other expenses of operation						
60.	Total for Evening Schools						

Figure 10 - Continued

	Kinder-garten	Middle and/or Elementary Schools (Indicate Grades) (1-__)	Secondary Schools (Indicate Grades) (____)-(____)	Special Education	Vocational Schools	Total
VIII. Summer Schools						
61. Salaries of supervisors of grades and subjects:						
62. Salaries of principals:						
63. Salaries of teachers:						
64. Salaries of clerks and assistants						
65. Textbooks						
66. Supplies used in instruction						
67. Tuition paid						
68. Other expenses of instruction						
69. Wages of janitors						
70. Other expenses of operation						
71. Total for Summer Schools						
IX. Capital Outlays. Note: indicate by stars amounts expended from building funds or other special funds						
72. Sites						
73. New buildings						
74. Additions to buildings						
75. Improvements to buildings						
76. Equipment (not replacements)						
(a) School library books						
(b) Laboratory equipment, furniture and fixtures						
(c) Mechanical equipment						
77. School busses						
78. Other expenses of capital outlay						
79. Total for Capital Outlays						

C.—SUMMARY OF CURRENT EXPENDITURES

80. General Control (item 7)	$
81. Instruction (item 20)	
82. Operation of School Plant (item 28)	
83. Maintenance of School Plant (item 33)	
84. Fixed Charges (item 37)	

73. New buildings						
74. Additions to buildings						
75. Improvements to buildings						
76. Equipment (not replacements)						
(a) School library books						
(b) Laboratory equipment, furniture and fixtures						
(c) Mechanical equipment						
77. School busses						
78. Other expenses of capital outlay						
79. Total for Capital Outlays						

C.—SUMMARY OF CURRENT EXPENDITURES

80. General Control (item 7)	$
81. Instruction (item 20)	
82. Operation of School Plant (item 28)	
83. Maintenance of School Plant (item 33)	
84. Fixed Charges (item 37)	
85. Auxiliary Agencies (item 47)	
86. Total current expenditure for support of day schools (items 80 to 85)	
87. Total current expenditure for support of evening schools (item 60)	
88. Total current expenditure for support of summer schools (item 71)	
89. Total current expenditure from school revenues for capital outlays (unstarred items in IX)	
90. Total current expenditure from school revenues (sum of items 86 to 89)	
91. Unexpended balance of school revenues	
92. Total current expenditure from building funds and from other funds not included in item 90	
93. Unexpended balance of building funds and other funds the balances of which are not given in item 91	
94. Current expenditure for the year for support per capita of average membership of schools (item 86 divided by average membership for year)	

Statistical statement certified to the Commissioner of Education for the School Committe of

By _____ *Official position.*

Date _____

RHODE ISLAND DEPARTMENT OF EDUCATION
ANNUAL PUBLIC SCHOOL FINANCIAL REPORT
JULY 1, 1976 TO JUNE 30, 1977

NEW: FORM 31 REVISED

Figure 11

RHODE ISLAND DEPARTMENT OF EDUCATION
ANNUAL PUBLIC SCHOOL FINANCIAL REPORT

B. EXPENDITURES

		SALARIES 100	EMPLOYEE BENEFITS 200	PURCHASED SERVICES 300	SUPPLIES AND MATERIALS 400	CAPITAL OUTLAY 500	OTHER OBJECTS 600	TOTAL
	INSTRUCTION							
10000	TOTAL INSTRUCTION	1,590,276	141,063	68,180	73,995	30,900	-------	1,904,414
	GENERAL INSTRUCTION IMPROVEMENT							
21000	Professional and Preprofessional Personnel							
21520	Staff Training Services							
22000	Curriculum							
22510	Curriculum Supervision and Development							
	Instructional Media Services							
23530	School Library	50,414	7,691	100	15,000	400	26	73,631
23540	Audio Visual Services	------	-----	800	400	200	------	1,400
23550	ETV Services							
23560	Computer Assisted Learning							
23000	TOTAL INSTRUCTIONAL MEDIA SERVICES	50,414	7,691	900	15,400	600	26	75,031
20000	TOTAL GENERAL INSTRUCTION IMPROVEMENT	50,414	7,691	900	15,400	600	26	75,031
	MAXIMIZATION/EQUALIZATION OF OPPORTUNITY							
	EDUCATIONALLY DISADVANTAGED							
31311	Compensatory Education	48,570	3,743	75	2,100	------	------	54,488
31312	Adult Basic Education							
31313	Bi-Lingual							

FORM 31 REVISED

NEW 6/75

B. EXPENDITURES (CONTINUED)

Figure 11 - Continued

		SALARIES 100	EMPLOYEE BENEFITS 200	PURCHASED SERVICES 300	SUPPLIES AND MATERIALS 400	CAPITAL OUTLAY 500	OTHER OBJECTS 600	TOTAL
MAXIMIZATION/EQUALIZATION OF OPPORTUNITY(cont'd)								
	EDUCATIONALLY DISADVANTAGED (cont'd)							
31314	English as a Second Language							
31315	Americanization							
31317	Equal Opportunity Enforcement/ Desegregation							
31000	TOTAL EDUCATIONALLY DISADVANTAGED	48,570	3,743	75	2,100	------	------	54,488
	SPECIAL EDUCATION							
32211	Orthopedically Handicapped Program							
32212	Orthopedically Handicapped Support Program							
	Preschool Handicapped							
32220	Homebound/Hospitalized	500	------	------	------	------	------	500
32230	Speech/Hearing	6,990	506	10,050	400	------	------	17,946
32241	Mentally Retarded Educable Program	12,630	1,359	7,500	400	------	------	21,889
32242	Mentally Retarded Educable Support Program							
32251	Mentally Retarded Trainable Program	16,350	1,119	7,510	400	------	------	25,379
32252	Mentally Retarded Trainable Support Program							
32260	Mentally Retarded Severely and Profoundly Program	-----	-----	12,220	------	------	------	12,220
	Mentally Retarded Severely and Profoundly Support Program	-----	-----	3,900	------	------	------	3,900
32271	Emotionally Disturbed Program							
32272	Emotionally Disturbed Support Program							
32281	Learning Disabled/Neurol. Disturbed/ Aphasic Program	12,980	1,375	5,410	900	------	------	20,665

Form 31 Revised

NEW 6/75

B. EXPENDITURES (CONTINUED)

Figure 11 - Continued

		SALARIES 100	EMPLOYEE BENEFITS 200	PURCHASED SERVICES 300	SUPPLIES AND MATERIALS 400	CAPITAL OUTLAY 500	OTHER OBJECTS 600	TOTAL
	MAXIMIZATION/EQUALIZATION OF OPPORTUNITY(cont'd)							
	SPECIAL EDUCATION (cont'd)							
32282	Learning Disabled/Neuro. Disturbed/ Aphasic Support Program							
32290	Gifted							
32999	Other Unallocable Special Education	------	------	600	------	------	------	600
32000	TOTAL SPECIAL EDUCATION	49,450	4,359	47,190	2,100	------	------	103,099
	GENERAL							
33610	Attendance and Social Work Services	500	95	------	------	------	------	595
33520	Guidance Services	75,373	8,350	2,650	2,300	------	------	88,673
33640	Psychological Services	9,000	1,190	7,800	500	------	------	18,490
33000	TOTAL GENERAL	84,873	9,635	10,450	2,800	------	------	107,758
30000	TOTAL MAXIMIZATION/EQUALIZATION OF OPPORTUNITY	182,893	17,737	57,715	7,000	------	------	265,345
	GENERAL SUPPORT/MANAGEMENT SERVICES							
	LIFE SUPPORT							
41630	Health Services	21,791	3,030	2,175	1,500	------	------	28,496
41755	Pupil Transportation Services - Regular	------	------	183,886	------	------	------	183,886
41756	Pupil Transportation Services - Special Ed.	11,595	3,125	22,284	4,000	------	------	41,004
41730	Food Services	3,959	1,124	1,375	2,000	------	------	8,458
41725	Facilities Acquisition and Construction							
41750	Operation and Maintenance of Plant	156,673	44,034	98,900	65,000	6,800	------	371,407

Form 31 Revised

NEW 6/75

Figure 11 - Continued

B. EXPENDITURES (CONTINUED)

		SALARIES 100	EMPLOYEE BENEFITS 200	PURCHASED SERVICES 300	SUPPLIES AND MATERIALS 400	CAPITAL OUTLAY 500	OTHER OBJECTS 600	TOTAL
	GENERAL SUPPORT/MANAGEMENT SERVICES (cont'd)							
	LIFE SUPPORT (cont'd)							
	Athletics	-----	-----	21,230	20,400	2,000	100	43,730
	Other Student Activities	-----	-----	6,000	------	------	------	6,000
41775	Safety	27,491	4,784	------	------	------	------	32,725
41000	TOTAL LIFE SUPPORT	221,959	56,097	335,850	92,900	8,800	100	715,706
	ADMINISTRATIVE SUPPORT							
42710	Systemwide Management	35,883	4,429	4,800	1,800	200	713	47,825
42715	School Management	134,433	19,591	1,000	3,500	2,000	1,373	161,897
42730	Fiscal Services	18,825	4,540	------	400	500	26	24,291
42760	Staff Services							
42000	TOTAL ADMINISTRATIVE SUPPORT	189,141	28,560	5,800	5,700	2,700	2,112	234,013
40000	TOTAL GENERAL SUPPORT/MANAGEMENT SERVICES	411,100	84,657	341,650	98,600	11,500	2,212	949,719
	RESEARCH AND ANALYSIS							
50720	Planning, Research and Evaluation							
50745	Information and Statistical Services	-----	-----	800	------	------	------	800
50770	Data Processing Services	-----	-----	3,700	------	------	------	3,700
50000	TOTAL RESEARCH AND ANALYSIS	-----	-----	4,500	------	------	------	4,500
	ADMINISTRATION							
60705	Policy Formulation and Direction	6,250	4,004	400	200	------	964	11,818
60780	Legal Services	------	------	5,000	------	------	------	5,000
60000	TOTAL ADMINISTRATION	6,250	4,004	5,400	200	------	964	16,818

Form 31 Revised

NEW 6/75

Figure 11 - Continued

B. EXPENDITURES (CONCLUDED)

		SALARIES 100	EMPLOYEE BENEFITS 200	PURCHASED SERVICES 300	SUPPLIES AND MATERIALS 400	CAPITAL OUTLAY 500	OTHER OBJECTS 600	TOTAL
	COMMUNITY SERVICES							
	Adult Continuing Education	5,500	275	-----	300	------	------	6,075
80810	Recreation	1,000	58	-----	------	------	------	1,058
80860	Non-Public Schools	------	------	-----	1,000	------	------	1,000
80000	TOTAL COMMUNITY SERVICES	6,500	333	-----	1,300	------	------	8,133
TOTAL EXPENDITURES		2,247,433	255,485	478,345	196,495	43,000	3,202	3,223,960
TOTAL PRIOR YEAR ACCRUED LIABILITIES (FIRST YEAR ONLY)								

110

Statistical statement certified to the Commissioner of Education for the School Committee of . . . . . .

By . . . . . Official position . . . . . .

Date . . . . . .

125

Form 31 Revised

New 6/75

CHAPTER IV

EVALUATION

IV

EVALUATION

Objectives of the Project

The following objectives were established for the Practicum Project:

1. At the completion of the Practicum the PPBS professional staff committee in North Smithfield will have been presented and involved with a Phase I year Plan for in-service training designed to make them active participants in a process that changed this system's concept and preparation of its annual school department budget.

2. At the completion of five months in-service work the PPBS committee will have developed the capacity to translate its annual budgetary needs from a Function/Object approach to that of one using a PPBS format.

3. At the January, 1976 time period set and established for the superintendent to present a recommended 1976-1977 School Budget to the School Committee, both a traditional Function/Object and a PPBS Program Budget will be available for review and consideration.

4. At the February, 1976 time period annually established for the Town Finance Review Board to consider the new 1976-1977 School Department Budget, said committee will be given the opportunity to review and analyze this new crosswalked PPBS Program Budget in direct comparison with the Function/Object Budget traditionally presented at the April Town Meeting.

5. At the completion of the Practicum, the writer, on behalf of the North Smithfield School System, will have voluntarily applied and received permission from the Rhode Island State Department of Education to become a voluntary audit community dedicated to establishing the new Standards of Accounting System to be mandated by State Board of Regents by 1978.

The system will have demonstrated its capacity to

prepare and fill out the new State Form 31, Revised, in addition to the standard Form 31 traditionally requested by the Rhode Island, State Department of Education.

6. At the completion of the Phase I term of PPBS, the steering committee and school department will have developed budget and program data in a standard manner designed to allow entry into the second and third year phases of conversion process for the North Smithfield School System. This first year capacity will recognize the need to meet or exceed established state timelines for initiating Standards of Accounting and Program Budgeting.

7. At the completion of this Practicum, and consistent with the final report and documented tabular data and narrative submitted, demonstrable evidence will be available relative to objectives one thru six.

8. At the completion of this Practicum the Summative Evaluation Report to be submitted by the External Evaluators will indicate assessment relative to the reaching of stated goals and objectives.

In inaugurating the total practicum design the writer took formal cognizance of the thirteen point "checklist" for the evaluation of educational products designed and outlined by Scriven.[13]

The overall listing of eight objectives was identified as needed for this practicum effort. The writer elected to perform a beginning and mid-point formative evaluation concerning need for the project and used the thirteen point profile to illustrate and graph his response

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[13]Michael Scriven, EVALUATION: A Study Guide for Educational Administrators (Fort Lauderdale, Florida: Nova University), pp. 93-123.

in conjunction with the rating scale listed.

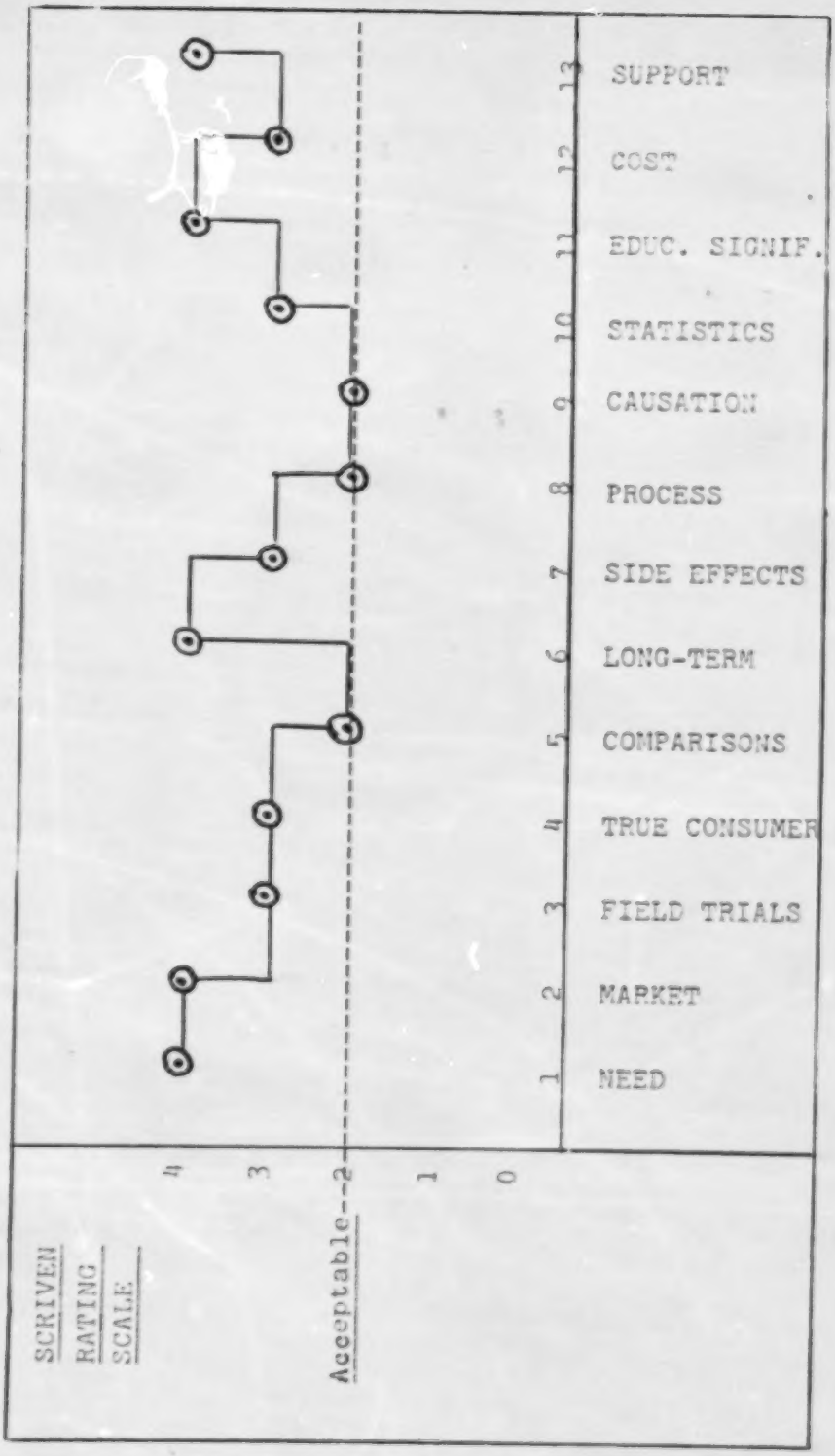
This self analysis, depicted in Figure 12, reveals that all of the thirteen Scriven checkpoints fall at or above the acceptable established level of number two. In five instances, a top rating of four is indicated. The charted results were all at the basic level.

As the author aptly points out in his text there are often occasions that would meet all of the checkpoints enumerated or recommended. However, in this instance, a genuine school system need emerged as the Scriven Scale was used. The various ratings arrived at, all of them above the "acceptable" levels of desirability, lent further testimony and credence to the "why" aspect of practicum selection.

Picture 12

PRODUCT EVALUATION PROFILE

FORMATIVE PHASE



Objectives and Outcomes

Objective one (1) was met and realized through an on-going in-service program extending from August to the present date. Documentation can be obtained by consulting Appendix B, Appendix C, and Appendix D.

Objective two (2) was met during a five month work and development project led by the writer and involving all staff members of the steering committee. Documentation for this can be obtained throughout the document, but in particular, reference should be made to Chapter III, Crosswalk to PPBS and Support Data.

Objective three (3) was met and can be evidenced by consulting Table 2, Function/Object Budget and Table 12, PPBS Crosswalk Budget.

Objective four (4) was effected by presenting members of the Town Finance Budget Review Committee with the new format at two sessions held in February and March of 1976 respectively. Consult Appendix G for verification.

Objective five (5) was achieved through establishment of a voluntary liason with the Rhode Island State Department of Education and can be attested to by reference to Appendix F.

Objective six (6), to establish contact and obtain permission to be an audit community under state department auspices, was achieved. Consult Chapter III, sub-section

seven, in reviewing the developed capacity of the system to handle new Standards of Accounting.

Objective seven (7) appears to be documented throughout the Practicum.

Objective eight (8), containing a full Summative Evaluation prepared by a knowledgeable external evaluator, serves as a review document attesting to the inauguration, development and execution of the Phase I year. The report is contained in this section and follows directly.

The main Summative Evaluation of this Practicum was carried out by retention of an external evaluator to perform this task. Mr. Donald Alward, Assistant Superintendent for Business Affairs in Warwick, Rhode Island, consented to fill this role.

It should be pointed out that the Warwick system has a budget of over $28,000,000 yearly and that Mr. Alward in his background experience brought a wide range of governmental and educational programming experience to the task at hand. His retention represented the only direct cost factor to the practicum effort as he provided the following services:

1. Introduced PPBS and administered Pre-Test Questionnaires to In-Service Screening group in August
2. Observed and analyzed final documents developed by local steering group

3. Administered the Post-Test Questionnaires to School Committee, Finance Chairmen, Steering Committee, and Superintendent

4. Prepared the Summative Evaluation of entire Practicum

The writer would like to point out that the Formative Evaluation submitted by the external evaluator, Mr. Alward, has been included into the body of the text, unedited, in order to retain the spirit and original intent of its author.

EVALUATION

The external evaluator has observed the implementation of Planning, Programming, Budgeting Systems in North Smithfield since August 1975. This School District has been fully involved in the implementation of PPBS and very successfully completed the transition from a traditional function-object budget to the PPBS concept.

The implementation plan has been divided into two phases. Phase I deals with selection of a coordinating committee developing an installation plan, design of the program structure, developing a topical outline for the in-service training seminars, and development of a crosswalk between the traditional and program budgets. Phase II the Coordinating Committee will assist the Superintendent in developing goals and objectives for the various programs, advise on implementing program accounting, assist in the development of program memorandums for each program or discipline, assist in the design of performance indicators, guide staff in studying alternative methods of program implementation and resource allocations and they will oversee the development of a model to be used as a demonstration instrument for full implementation of the Planning and Programming phase of PPBS.

The North Smithfield District has fully demonstrated they are developing, with a high degree of competence, the conversion to Planning, Programming, Budgeting Systems.

Objectives of the Project

The following objectives were established for the Practicum Project:

1. At the completion of the Practicum the PPBS professional staff committee in North Smithfield will have been presented and involved with a Phase I Year Plan for in-service training designed to make them active participants in a process that changed this system's concept and preparation of its annual school department budget.

2. At the completion of five months in-service work the PPBS committee will have developed the capacity to translate its annual budgetary needs from a function/object approach to that of one using a PPBS format.

3. At the January 1976 time period set and established for the Superintendent to present a recommended 1976-1977 School Budget to the School Committee, both a traditional Function/Object and a PPBS Program Budget will be available for review and consideration.

4. At the February 1976 time period annually established for the Town Finance Review Board to consider the new 1976-1977 School Department Budget, said committee will be given the opportunity to review and analyze this new crosswalked PPBS Program Budget

in direct comparison with the Function/Object Budget traditionally presented at the April Town Meeting.

5. At the completion of the Practicum, the writer, on behalf of the North Smithfield School System, will have voluntarily applied and received permission from the Rhode Island State Department of Education to become a voluntary audit community dedicated to establishing the new Standards of Accounting System to be mandated by the State Board of Regents by 1978.

   The system will have demonstrated its capacity to prepare and fill out the new State Form 31, Revised, in addition to the standard Form 31 traditionally requested by the Rhode Island State Department of Education.

6. At the completion of the Phase I term of PPBS, the steering committee and school department will have developed budget and program data in a standard manner designed to allow entry into the second and third year phases of conversion process for the North Smithfield School System. This first year capacity will recognize the need to meet or exceed established state timelines for initiating Standards of Accounting and Program Budgeting.

Description of Tests

The tests used for evaluation of the project were prepared by the external evaluator to determine the pre and post knowledge of participants in developing Planning, Programming, Budgeting Systems in the North Smithfield School System. The tests used are appended to this report in the Tables.

Pre tests and post tests were given to various levels involved in implementing PPBS. Samples of these questionnaires are included in the Tables and they were administered to the following management levels:

1. PPBS Coordinating Committee
2. Department Staff Heads
3. School Committee Members
4. Town Finance Committee Chairman

There appears to be a significant gain by the PPBS Coordinating Committee in understanding and applying the concepts of PPBS, as demonstrated by the pre tests and post tests administered to them. There was a 151% increase in the correct replies by participants on the post tests when compared to the scores on the pre-tests.

The majority, or 80%, indicated they had an understanding of the concept of PPBS. Some 70% felt that the faculty members and administrators support the concept. Some 50 to 80% responded that

they have been assigned a special role, had in-service training, were familiar with the event chart, that this concept provides them with a better understanding of the relationship of programs as a result of the program structure they developed, that they were more involved in budget development, etc. Some 90% prefer the program budget over the line item budget.

The majority of participants had developed goals and objectives and were involved in prioritizing programs before and after the indoctrination session.

Responses to the three narrative questions, numbers 13, 14, and 15, produced the following responses:

1. Question 13

   All were familiar with some form or other of performance indicators even though that phrase was not used.

2. Question 14

   The majority of participants indicated they felt constraints were placed upon most resources such as funds, equipment, space, staff and planning time. This response indicates their reaction to the widespread austerity in school appropriations caused by taxpayers revolting against too much money going into education and other governmental services.

3. Question 15

   This question deals with such analytical tools as

the performance evaluation review techniques, critical path method, management by objectives, operations research, etc. All indicated a lack of knowledge in all system analysis tools with the exception of management by objectives (MBO). The Superintendent indicated that Phase II of his event chart shows the future planned training sessions on program analysis will address these concepts. These techniques are extremely important in phasing-in PPBS and participants must have a working knowledge of them if the North Smithfield School System is to implement a full-fledged PPB System in the next few years. However, it is understood by the external evaluator that they will address these topics in the coming months.

It is apparent that the articulation has improved greatly in North Smithfield since the inception of PPBS. Administrators, both central and building as well as the School Committee, are meeting more frequently to address program funding priorities and problems.

The questionnaire administered to the department heads produced some very noteworthy results. Only 30% had any knowledge of PPBS at the inception of the project; by the fifth month it appeared they had picked up, either through department meetings, the coffee clutch and/or the in-service

seminars, slightly more percentage-wise than their counterparts on the PPBS Coordinating Committee. This indicator possibly shows that they are extremely anxious to become involved in not only the budget making process as a whole but in becoming a party to decision making. This reveals a spin-off not anticipated and that is a movement towards participatory decision-making.

Most department heads became deeply involved in goal-setting and in the establishment of performance indicators. At the end of Phase I they had a good grasp of the concept of developing program studies and the program memorandum even though this, in the main, has been scheduled to take place in Phase II.

The external evaluator would conclude that this group has made better than average progress in developing the necessary knowledge and skills to implement PPBS.

The appended Table shows that the School Committee and Town Finance Committee, in the majority, have a good working knowledge of PPBS. Most members of these committees are made up of business and industrial executives who have a broad knowledge in cost accounting methods and systems analysis. It is recognized that business and industry, by their very nature of being profit motivated, have to understand these concepts if they are to be successful.

This program budget concept had its beginning in industry and this management tool is widely accepted and understood by the majority of management outside of school systems.

However, as indicated earlier, articulation between the committees and the district staff has, without any doubt, increased significantly in the past few months since the inception of this project.

Attainment of Stated Objectives

The results of the post tests indicate that objectives number one and two were attained fully wherein all primary staff and administrative levels completed their in-service training designed to change the systems concept and prepare for the annual school budget.

A review of the Tables and also of practical applications indicates that objective number three was fully attained. The Superintendent did present the traditional function/object budget and a Program Budget to the School Committee. Moreover, the Superintendent exceeded original expectations in developing a Program Budget by detailing the Program Budget by cost center or schools which led to some beneficial findings. The Superintendent was able to determine the pupil cost by school as well as by program which identified some funding inequities. This has resulted in the Committee giving serious consideration whether or not it is economically feasible to continue operation of one of the elementary school plants of the district because of the high per pupil costs.

The development of the Program Budget at the secondary level and the related costs by discipline highlighted program funding strengths and weaknesses and will undoubtedly lead to a more equitable approach of funding secondary programs.

The external evaluator had the pleasure and the rare opportunity to join the Superintendent in what was to be a second and unprecedented meeting with the Town Finance Committee to explain the new

budget system and to strengthen the Superintendent's need to increase the town appropriation for the next Fiscal Year. At this meeting, the Superintendent and the external evaluator briefed the Town Finance Committee on PPBS, the Program Budget, the crosswalk between the traditional function/object budget and the Program Budget and the individual school or cost center program budgets. The Town Finance Committee was not only visibly impressed with this new concept but openly expressed interest and support of this new and revealing planning and budgeting system.

The Rhode Island State Department of Education verified to the external evaluator that North Smithfield School Department had been officially accepted as a pilot district in standardized accounting and planning, programming, budget systems effective on July 1, 1976. Officials of the Department of Education stated that the School District, in fact, had demonstrated its skill in implementing PPBS to such a high degree that they would need only a minimum of assistance by the University of Rhode Island and Department of Education specialists in developing accounting standards and PPBS. The Superintendent has fully accomplished objective number five.

In commenting on objective number six, some of the aforementioned relates not only the zeal of the staff to advance in PPBS but indicates they, in fact, were ahead of schedule than originally planned as illustrated on the Event Chart. The Superin-

tendent was recently developing plans to implement a Federally subsidized project to provide accelerated in-service training between April and June 1976.

The North Smithfield School District is the first town in Rhode Island to implement PPBS; the Department of Education objective has been to develop standardized accounting by July 1978 with the development of PPBS as a spin-off. Only one other School District in Rhode Island has implemented PPBS and that is the City of Warwick which developed this new concept in 1971-72.

PPBS COORDINATING COMMITTEE REACTIONS TO POST TEST QUESTIONS

1. Eighty percent (80%) of the members stated they understood the concept of PPBS.

2. Seventy percent (70%) stated they feel other staff support this concept.

3. Eighty percent (80%) said they have been assigned a specific role in implementing PPBS.

4. Seventy percent (70%) stated they were involved in the in-service training sessions.

5. Seventy percent (70%) said they were familiar with the Event Chart.

6. Eighty percent (80%) related that the development of the program structure aided them in understanding the relationships of programs.

7. Sixty percent (60%) said that the communication plan and media assisted them in indoctrinating staff members in this new concept.

8. Fifty percent (50%) said they are now more involved in budget development. The other fifty percent said they had previously also been involved in budget development under the traditional line item budget.

9. Seventy percent (70%) stated they had initiated development of models for the disciplines in Reading and in Business subjects.

10. Ninety percent (90%) indicated they prefer the program budget over the line item format.

11. Eighty percent (80%) said they had established priorities in their disciplines.

12. One hundred percent (100%) of the members stated they had developed goals and objectives in their disciplines.

13. One hundred percent (100%) said they were familiar with one or more evaluative tools used as performance indicators.

14. One hundred percent (100%) indicated there were one or more program constraints which affected full accomplishment of goals.

15. Seventy percent (70%) stated they were familiar with MBO - none indicated any knowledge of the other systems tools.

16. Only ten percent (10%) of the members had prepared multi-year fiscal year plans.

17 - 20.

Eighty percent (80%) of the members indicated that this new system would (a) benefit the educational process, (b) facilitate setting priorities, (c) improve articulation, and (d) that the public will better understand the role of education through improved planning systems.

The North Smithfield, Rhode Island, School System has made very definite strides in the past five months in implementing a successful Planning, Programming Budget System. In fact, as noted earlier, it is the only small town school district to have implemented PPBS.

All six of the stated objectives have been achieved; in fact the district exceeded its objectives and is now, as related in this evaluation, operating in parts of Phase II, putting them ahead of schedule.

An analysis of the test results show that the majority of staff have a better than average knowledge of this new concept. However, it is important at this time to caution and to urge the District not to drop its guard nor slacken the pace towards implementation of PPBS. The most important part of PPBS is yet to be accomplished - training staff in advance planning techniques and in programming, cost analysis, etc.

The North Smithfield School District has a very intelligent and receptive School Committee and Town Finance Committee as noted in this evaluation. They demonstrated a keen understanding and support for this new system and must be complimented for their support of the efforts of the Superintendent of Schools and his diligence to apply modern management techniques to the District.

In summation, the District has, without question, increased and improved its articulation with all levels of staff and management; the results of the pre and post tests bear out this fact. Participatory management which has made only minor inroads in public education has

gained a very definite foothold in North Smithfield through the development of this new management tool.

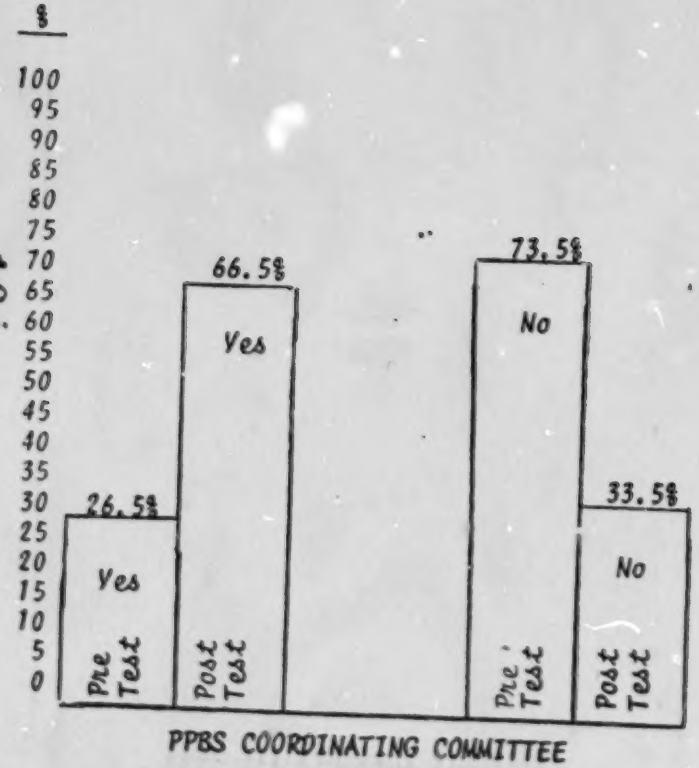
One of the educational benefit spin-offs in the closing of Union Village Elementary School will be improvement in grade groupings or in a more heterogeneous grouping of students in the other three elementary schools. In addition, a monetary benefit will accrue to the District by eliminating maintenance, custodial, insurance, utility and other expenses once the outdated facility is phased out.

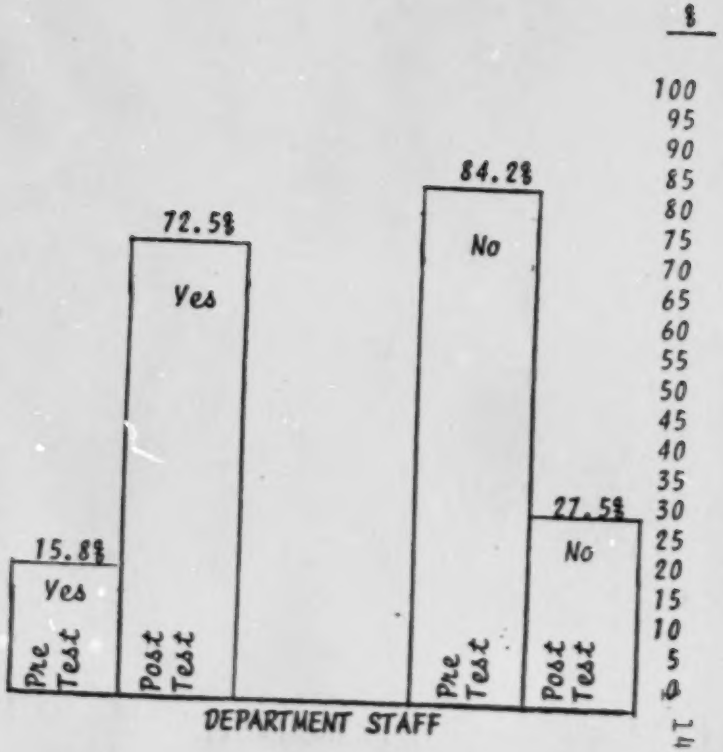
As indicated earlier, the School Committee and Town Finance Committee had the benefit to see the relationship between the traditional function/object budget and the Program Budget when presented with the crosswalk. Furthermore, they could readily see what items by program were fixed or built-in costs as compared to discretionary costs. This insight will assist them in setting priorities and making realistic decisions as to possibilities of areas to cut the budget, if local revenue estimates fall short of budget expense items.

The adoption of standardized accounting and PPBS will provide for effective cost comparisons in the State and will facilitate a reassessment of the goals and priorities in public education in Rhode Island.

TABLE

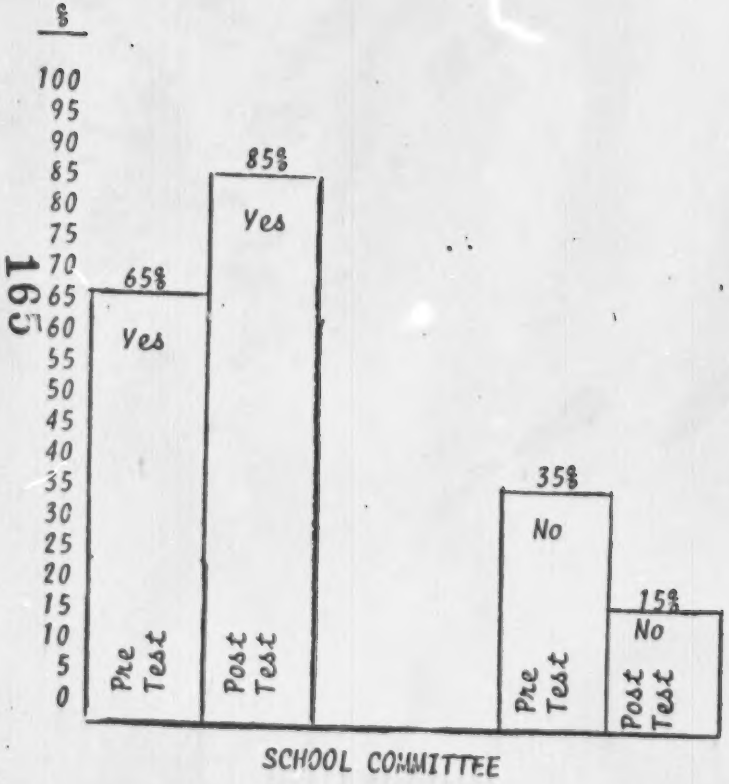
Comparisons of responses to pre and post test questionnaires by various levels of staff. Note increase in affirmative or correct responses after post testing.

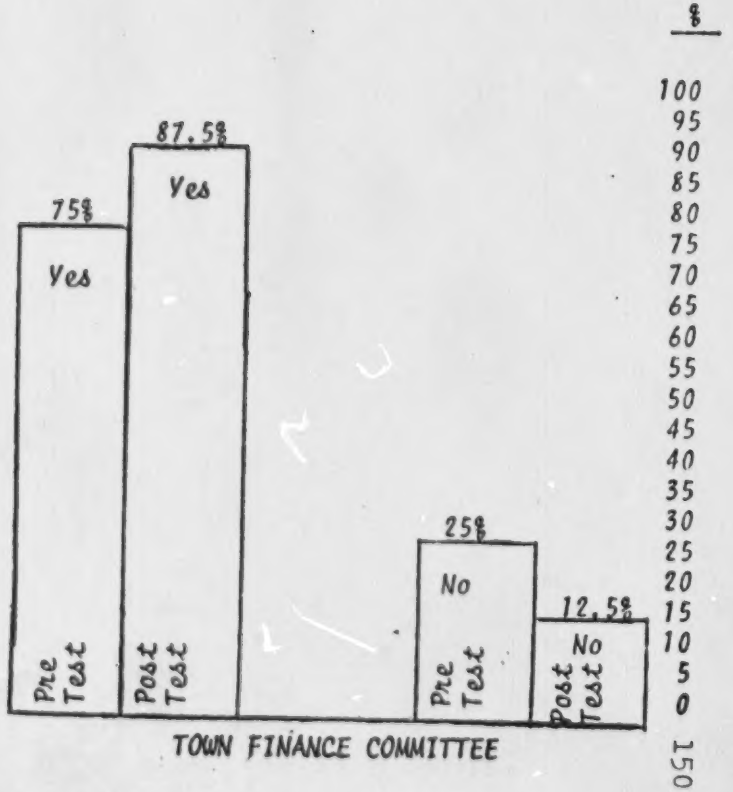




TABLE

Comparison of responses to pre and post test questionnaires by School Committee and Town Finance Committee. Note increase in affirmative or correct responses after post testing.





CHAPTER V

CONTINUITY PLAN

V

CONTINUITY PLAN

The North Smithfield School System is well embarked on the state's Master Plan for Education. Each one of the pre-stated objectives stipulated has been reached or the potential to handle the format established. Our selection as an "official" pilot district for 1976-77 has been determined.

The school district, based upon the basic data and experience obtained this year, is poised and eager to continue into Phases II and III, in concert with future developments at the state level. It is the writer's intention to expand upon this first year effort to allocate costs, identify programs, and intensify the development of alternative programs.

Phase One has been touching just the tip of the iceberg. What remains to be done includes the development of total staff commitment towards the various sub-systems of program budgeting. The effort to secure computer technology and help must be pursued. It is heartening to note the interest, attitude and support of the school committee in the total endeavor now that a more orderly, understandable, and systematic program format has been introduced, accepted, and implemented in its Phase I form.

APPENDIX

APPENDIX A

School System Profile

Name: North Smithfield, Rhode Island School Department

Address: Administration Building
RFD #2 - North Smithfield, Rhode Island, 02895

School Enrollment: 1975-76

Kindergarten	150
Grades 1-3	505
Grades 4-6	492
Grades 7-8	380
Grades 9-12	661
Special Education	8
Total	2196 (pupils)

School Organization:

Elementary	4
Junior/Senior High	1
Total	5

Staff: Professional

Elementary	68
Secondary	54
School Administrators	5
Superintendent	1
Total	128

Budget: $2,749,690 (1975-76)

Per Pupil Costs: $1130

APPENDIX B

NORTH SMITHFIELD SCHOOL DEPARTMENT
PROGRAM BUDGET
(For Existing Programs)
PROGRAM MEMORANDUM

Form PPB-1
9/75

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Date JANUARY, 1976 No. Pupils Served 145 Page 1 of 4

Level I
Program Area: Basic Instruction School: BUSHEE, UNION VILLAGE, KENDALL-DEAN

Level II
Program: LANGUAGE ARTS Prepared by: JULIETTE E. ELLIS

Level III
Sub Program: KINDERGARTEN

	(1-3) 1. Primary	(4-6) 2. Intermediate	(7-8) 3. Jr. High	(9-12) 4. Sr. High	(9-14) 5. Voc
A. READING READINESS					
X I. Perceptual Skills					
II. Word Attack Skills					
X III. Comprehension Skills					
B. LISTENING AND ATTENDING					
X I. Following Directions					
II. Perceiving Words, Ideas					
X III. Satisfying Specific Needs					
C. SPEAKING					
X I. Communicating Ideas					
II. Stressing Accurate Sounds					
X III. Developing Sentence Structure					
D. HANDWRITING					
X I. Correct Formation of Letters					
II. Controlling Size and Space					

Description of Program: The Language Arts Program in the kindergarten includes reading readiness, listening and speaking and handwriting.

Objectives: Using the skills developed in the Language Arts Program, the kindergarten child will be able to communicate his feelings and ideas clearly and accurately by observing, questioning and investigating.

Output Measures/Performance Indicators: Teacher observation and daily evaluations, assessment instruments (commercial and teacher-constructed).

Constraints: Class size, insufficient planning time, limited budget, need for additional support personnel and qualified aides.

Attach detail of resources used and costs on Forms PPB 3 or 4 and Resource Budget Forms. Also attach in-depth special studies supporting this memorandum.

NORTH SMITHFIELD SCHOOL DEPARTMENT
PROGRAM BUDGET
(For Existing Programs)
PROGRAM MEMORANDUM

Form PPB-1
9/75

158

Date JANUARY, 1976 No. Pupils Served 173 Page 2 of 4

Level I
Program Area: Basic Instruction School: BUSHEE, UNION VILLAGE KENDALL-DEAN

Level II
Program: LANGUAGE ARTS Prepared by: JULIETTE E. ELIAS

Level III:
Sub Program: GRADE 1

GRADE 1

1. Kind. 2. Primary (4-6) 3. Intermediate (7-8) 4. Jr-High (9-12) 5. Sr. High (9-12) 6. Voc

A.	A. READING					
	I. Perceptual Skills					
B.	II. Word Attack Skills					
	III. Comprehension Skills					
C.	B. LISTENING AND ATTENDING					
	I. Following Directions					
D.	C. WRITING & HANDWRITING					
	I. Spelling					
E.	II. Grammar					
	III. Composition					
F.	D. SPEAKING					
	I. Small Group					
G.	II. Whole Group					

Description of Program: The goals of the Language Arts Program in grade 1 are the systematic development of communication skills so that competencies in Reading, Listening, Writing and Speaking are developed and enhanced.

Objectives: To develop the skills necessary, to read printed material with understanding; to develop skills of listening and attending for information; to develop the ability to write clearly and with accuracy as a means of expressing and understanding others.

Output Measures/Performance Indicators: Pre and post testing daily, worksheets, teacher observations, teacher's informal evaluations (daily).

Constraints: Planning time for unit members; additional teacher-aide support; refinement of existing innovative programs, such as IGE and Project Realization; expansion of units to include all primary grades (K-3) and unify components of IGE Multi-Units; additional support personnel (speech-language, and resource) needed.

Attach detail of resources used and costs on Forms PPB 3 or 4 and Resource Budget Forms. Also attach in-depth special studies supporting this memorandum.

NORTH SMITHFIELD SCHOOL DEPARTMENT
PROGRAM BUDGET
(For Existing Programs)
PROGRAM MEMORANDUM

Form PPB-1
9/75

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Date JANUARY, 1976 No. Pupils Served 149 Page 3 of 4

Level I
Program Area: Basic Instruction

BUSHEE, UNION VILLAGE
School: KENDALL-DEAN

Level II
Program: LANGUAGE ARTS

Prepared by: JULIETTE E. ELIAS

Level III:
Sub Program GRADE 2

GRADE 2

			(K-6)	(7-8)	(9-12)	(9-12)
1. Kind.	2. Primary	3. Intermediate	4. Jr-High	5. Sr. High	6. Voc	
	A. READING					
A.	I. Perceptual Skills					
	II. Word Attack Skills					
B.	III. Comprehension Skills					
	IV. Study Skills					
C	B. LISTENING AND ATTENDING					
	I. Following Directions					
D	II. Comprehension of Ideas					
	C. WRITING & HANDWRITING					
E	I. Spelling					
	II. Grammar					
F	III. Composition					
	D. SPEAKING					
G	I. Small and Whole Group					
	II. Story Telling					

Description of Program: The goals of the grade 2 Language Arts Program will contiue to stimulate the systematic development of effective communication so that competencies in Reading, Listening, Writing and Speaking are acquired and mastered.

Objectives: To develop the skills necessary to comprehend, evaluate, and assimilate printed materials; to develop the skills to listen for specific purposes; to develop the ability to write clearly as a means of expressing ideas; to develop ability for expressing organized ideas visually, with feelings and meaning.

Output Measures/Performance Indicators: Pre and post testing daily, teacher judgment, informal teacher evaluations, teacher made worksheets.

Constraints: Planning time for unit members; additional teacher-aide support; refinement of existing innovative programs, such as IGE and Project Realization; expansion of units to include all primary grades (K-3) and unify components of IGE Multi-Units; additional support personnel (speech-language, and resource) needed.

Attach detail of resources used and costs on Forms PPB 3 or 4 and Resource Budget Form. Also attach in-depth special studies supporting this memorandum.

Date JANUARY, 1976 No. Pupils Served 168 Page 4 of 4

Level I
Program Area: Basic Instruction School: BUSHEE, UNION VILLAGE KENDALL-DEAN

Level II
Program: LANGUAGE ARTS Prepared by: JULIETTE B. ELIAS

Level III
Sub Program: GRADE 3

GRADE 3

XXXXX 1. Kind. 2. Primary (4-6) 3. Intermediate (7-8) 4. Jr. High (9-12) 5. Sr. High (9-14) 6. Voc

A	A. READING				
	I. Word Attack Skills				
B	II. Comprehension Skills				
	III. Study Skills				
C	B. LISTENING				
	I. Directions				
D	II. Comprehension & Extension of Ideas				
	C. WRITING & HANDWRITING				
E	I. Spelling				
	II. Grammar and Composition				
F	III. Cursive Writing				
	D. SPEAKING				
G	I. Conversation and Group Discussion				
	II. Telephoning				
	III. Story Telling and Dramatization				

Description of Program: The goals of the grade 3 Language Arts Program center in the development of effective communication skills so that abilities in Reading, Listening, Writing, and Spelling are generated to others in both oral and written form.

Objectives: To develop the skills necessary to comprehend, evaluate, assimilate and extend printed materials; to develop the skills to listen for specific purposes; to develop the ability to write clearly as a means of expressing ideas; to develop the ability to express ideas visually.

Output Measures/Performance Indicators: Pre and post testing daily, teacher judgment, informal teacher evaluations, teacher made worksheets.

Constraints: Planning time for unit members; additional teacher-aide support; refinement of existing innovative programs, such as IGE and Project Realization; expansion of units to include all primary grades (K-3) and unify components of IGE Multi-Units; additional support personnel (speech-language, and resource) needed.

Attach detail of resources used and costs on Forms PPB 3 or 4 and Resource Budget forms. Also attach in-depth special studies supporting this memorandum.

NORTH SMITHFIELD SCHOOL DEPARTMENT — Form PPB-1
PROGRAM BUDGET — 9/75
(For Existing Programs)
PROGRAM MEMORANDUM

Date JANUARY, 1976 No. Pupils Served 155 Page 1 of 3

Level I
Program Area: Basic Instruction — School: MEMORIAL SCHOOL — DR. HARRY L. HALLIWELL

Level II
Program: LANGUAGE ARTS — Prepared by: EUGENE A. PELOQUIN

Level III:
Sub-Program: GRADE 4

GRADE 4

	1. Kind. (1-3)	2. Primary	3. Intermediate (4-6)	4. Jr-High (7-8)	5. Sr. High (9-12)	6. Voc (9-12)
A.			READING			
B.			WRITING			
C.			LISTENING			
D.			SPEAKING			
E						
F.						
G						

Description of Program: The grade 4 Language Arts Program centers on equipping each student with the processes that he needs to communicate with others, in accordance with 4th grade curricular. Reading, Writing, Listening and Speaking are the components.

Objectives: To develop skill and proficiency in the communications skills; to develop the ability to comprehend, decide, interpret and appreciate printed materials, to listen for specific purposes, to effectively communicate ideas, meanings, and feelings through written and oral expressions.

Output Measures/Performance Indicators: Teacher evaluations, teacher made and standardized tests; state testing program.

Constraints: Budgeting limitations for materials (teaching materials and special materials such as audio-visual materials).
Space - need to provide small teaching spaces for small group instruction (individualization of instruction).

Attach detail of resources used and costs on Forms PPB 3 or 4 and Resource Budget Forms. Also attach in-depth special studies supporting this memorandum.

NORTH SMITHFIELD SCHOOL DEPARTMENT
PROGRAM BUDGET
(For Existing Programs)
PROGRAM MEMORANDUM

Form PPB-1
9/75

Date JANUARY, 1976 No. Pupils Served 156 Page 2 of 3

Level I
Program Area: Basic Instruction School: DR. HARRY L. HALLIWELL MEMORIAL SCHOOL

Level II
Program: LANGUAGE ARTS Prepared by: EUGENE A. PELOQUIN

Level III:
Sub-Program GRADE 5

GRADE 5

	1. Kind. (K-3)	2. Primary (1-3)	3. Intermediate (4-6)	4. Jr-High (7-8)	5. Sr. High (9-12)	6. Voc (9-12)
A.			READING			
B.			WRITING			
C.			LISTENING			
D.			SPEAKING			
E.						
F.						
G.						

Description of Program: The grade 5 Language Arts Program, building on the grade 4 program, centers on equipping each student with the processes that he needs to communicate with others, in accordance with 5th grade curricular. Reading, Writing, Listening and Speaking are the components.

Objectives: To continue to develop skill and proficiency in the communications skills; to develop the ability to comprehend, decide, interpret and appreciate printed materials, to listen for specific purposes, to effectively communicate ideas, meanings, and feelings through written and oral expressions.

Output Measures/Performance Indicators: Teacher evaluations, teacher made and standardized tests; state testing program.

Constraints: Budgeting limitations for materials (teaching materials and special materials such as audio-visual materials).
Space - need to provide small teaching spaces for small group instruction (individualization of instruction).

Attach detail of resources used and costs on Forms PPB 3 or 4 and Resource Budget Forms. Also attach in-depth special studies supporting this memorandum.

NORTH SMITHFIELD SCHOOL DEPARTMENT — Form PPB-1
PROGRAM BUDGET — 9/75
(For Existing Programs)
PROGRAM MEMORANDUM

Date JANUARY, 1976 No. Pupils Served 174 Page 3 of 3

Level I
Program Area: Basic Instruction — School: DR. HARRY L. HALLIWELL MEMORIAL SCHOOL

Level II
Program: LANGUAGE ARTS — Prepared by: EUGENE A. PELOQUIN

Level III:
Sub-Program GRADE 6

	1. Kind. (1-3) 2. Primary	3. Intermediate GRADE 6	4. Jr.-High (7-8)	5. Sr. High (9-12)	6. Voc. (9-12)
A.		READING			
B.		WRITING			
C.		LISTENING			
D.		SPEAKING			
E.					
F.					
G.					

Description of Program: The grade 6 Language Arts Program, building on the grade 5 program, centers on equipping each student with the processes that he needs to communicate with others, in accordance with 6th grade curricular. Reading, Writing, Listening and Speaking are the components.

Objectives: To develop skill and proficiency in the communications skills; to develop the ability to comprehend, decide, interpret and appreciate printed materials, to listen for specific purposes, to effectively communicate ideas, meanings, and feelings through written and oral expressions.

Output Measures/Performance Indicators: Teacher evaluations, teacher made and standardized tests; state testing program.

Constraints: Budgeting limitations for materials (teaching materials and special materials such as audio-visual materials).
Space - need to provide small teaching spaces for small group instruction (individualization of instruction).

Attach detail of resources used and costs on Forms PPB 3 or 4 and Resource Budget Forms. Also attach in-depth special studies supporting this memorandum.

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3-76

NORTH SMITHFIELD SCHOOL DEPARTMENT
Program Budget for Existing Programs
PROGRAM MEMORANDUM

Date March 1976 No. of Pupils Served 217 Page ___ of ___

LEVEL I:
Program Area: Basic Instruction School: NSJSHS

LEVEL II:
Program: Art Education Prepared by: Audrey M. Blake

LEVEL III:
Sub-Program: "K" ☐ Primary (1-3) ☐ Intermediate (4-6) ☐
Jr. High (7-8) ☒ Sr. High (9-12) ☒ Vocational (9-12) ☐
All ☐

Level IV: Major Program Components or Activities	Grade 7-8	Grade 9-12		
1.	Art - 7	Art I		
2.	Art - 8	Art II		
3.	Special Ed.	Art III		
4.		Art IV		
5.		Activity		
6.				
7.				
8.				

DESCRIPTION OF PROGRAM: Aims for total art experience involving individuals & groups through:

Investigation	Aesthetic Analysis	Thinking Processes	Discussion
Creation	Aesthetic Responses	Drawing Strategies	
Perception	Learning Processes	Emotional Reactions	

OBJECTIVES: Art as a DISCIPLINE with history, philosophy, ethnic-study etc. 1. To develop appreciation & knowledge of our cultural heritage . 2. To explore and experiment with art media, singlely or collectively arriving at creative, perhaps innovative results (Arts, Crafts, Dance, Poetry, Music, Drama, Rhythmic Motion etc.)

OUTPUT MEASURES/PERFORMANCE INDICATORS: Determined through results from studio work, quizzes, exams, school activities & projects, (analysis of addignments included.) Indications of the inner person summized by independent studies culminating from individual, class & school assignments & projects.

PROGRAM PROJECTIONS AND CONSTRAINTS: 1. Shortage of Art personnel 2. Need to seperate advanced and beginners in high school studio . 3. Two double periods better than 5 singles for high school studio art. 4. Rising costs have curtailed selection of certain materials & supplies. 5. Holding class size at high school to 15 (much individual instruction needed by both groups). 6. Holding class size at junior high to 20.

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Attach details of resources used and costs on Forms PPB 3 or 4 and Resource Budget Forms. Also attach in-depth special studies supporting this memorandum.

PPB-1
3-76

NORTH SMITHFIELD SCHOOL DEPARTMENT
Program Budget for Existing Programs
PROGRAM MEMORANDUM

Date March 1976 No. of Pupils Served 775 Page ___ of ___

LEVEL I:
Program Area: Basic Instruction School: NSJSH

LEVEL II:
Program: Mathematics Prepared by: Malcolm Andrews

LEVEL III:
Sub-Program: "K" ☐ Primary (1-3) ☐ Intermediate (4-6) ☐
Jr. High (7-8) ☒ Sr. High (9-12) ☒ Vocational (9-12) ☐
All ☐

Level IV: Major Program Components or Activities	Grade 7&8	Grade 9&10	Grade 11	Grade 12
1.		Gen. Math I	Algebra II	Trigometry
2.	Math 7th	Alg. I		Calculus
3.	Math 8th	Gen.Math II		Statistics
4.		Geometry		Cons. Math.
5.				Review Math.
6.				Analytic Geom
7.				Computer
8.				Program

DESCRIPTION OF PROGRAM:

Although most courses are meant for the college preparatory students there are courses for the terminal students.

OBJECTIVES:

1. To instill in students a feeling that they need math.
2. To prepare students to meet their goals.

OUTPUT MEASURES/PERFORMANCE INDICATORS:

Standardized testing is used to determine achievement; test composed by teachers; test accompanying textbooks.

PROGRAM PROJECTIONS AND CONSTRAINTS:

Reduction of proposed budget over the past four years has brought us to a critical point in replacing of worn-out textbooks.

Update computer program for college preparatory students.

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Attach details of resources used and costs on Forms PPB 3 or 4 and Resource Budget Forms. Also attach in-depth special studies supporting this memorandum.

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NORTH SMITHFIELD SCHOOL DEPARTMENT
Program Budget for Existing Programs
PROGRAM MEMORANDUM

Date March 1976 No. of Pupils Served 307 Page ___ of ___

LEVEL I:
Program Area: Basic Instruction School: NSJSHS

LEVEL II:
Program: Industrial Arts Prepared by: Clinton L. Whiting

LEVEL III:
Sub-Program: "K" ☐ Primary (1-3) ☐ Intermediate (4-6) ☐
Jr. High (7-8) ☒ Sr. High (9-12) ☒ Vocational (9-12) ☐
All ☐

Level IV: Major Program Components or Activities	Grade 7&8	Grade 9&10	Grade 11	Grade 12
1.	Wood	Wood	Wood	Wood
2.	Drawing	Mech.Draw.	Mech.Draw.	Mech.Draw.
3.	Art Metal	Metals	Metals	Metals
4.	Sheet Met.			
5.	Plastics			
6.				
7.				
8.				

DESCRIPTION OF PROGRAM:

Consumer appreciation of industrial things, including the actual skills, in design and manual execution. Also, to develop insight & understanding of industry.

OBJECTIVES:

Expose students to basic skills & knowledge in the fields of trades. Stimulate clever thinking through problem solving of real life situations--including habits of safety.

OUTPUT MEASURES/PERFORMANCE INDICATORS:

Progress is determined by observation, performance, & tests.

PROGRAM PROJECTIONS AND CONSTRAINTS:

Career Education - Apply for state & Federal funding programs-i.e. Another teacher so that students could be exposed to more areas. Rising costs of materials, equipment, & supplies have exceeded budget allocations.

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Attach details of resources used and costs on Forms PPB 3 or 4 and Resource Budget Forms. Also attach in-depth special studies supporting this memorandum.

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NORTH SMITHFIELD SCHOOL DEPARTMENT
Program Budget for Existing Programs
PROGRAM MEMORANDUM

Date March 1976 No. of Pupils Served 372 Page ___ of ___

LEVEL I:
Program Area: Basic Instructional School: NSJSHS

LEVEL II:
Program: Foreign Language Prepared by: Jules R.C. Gadoury

LEVEL III:
Sub-Program: "K" ☐ Primary (1-3) ☐ Intermediate (4-6) ☐
Jr. High (7-8) ☒ Sr. High (9-12) ☒ Vocational (9-12) ☐
All ☐

Level IV: Major Program Components or Activities	Grade 7&8	Grade 9&10	Grade 11	Grade 12
1.	Adv.Fr. I (7&8)	Adv.Fr. II	Adv. Fr. IV	Ref. Fr. IV
2.		Reg.Fr. I	Spanish III	Italian I
3.		Spanish I	Reg.Fr. III	
4.		Spanish II		
5.		Adv.Fr. III		
6.		Reg.Fr. II		
7.				
8.				

DESCRIPTION OF PROGRAM:

The program covers four or six years of work in the Junior and Senior High School.

OBJECTIVES:

To develop the four basic skills of listening, speaking, reading and writing; to experience, appreciate and enjoy the significant literary pieces of the target language; to study and appreciate the culture of the people through the study of the mode of behavior including the thought processes and beliefs of a given people.

OUTPUT MEASURES/PERFORMANCE INDICATORS:

Administrator and teacher judgment, teacher made tests, achievement tests, department tests.

PROGRAM PROJECTIONS AND CONSTRAINTS:

Individualized instruction, interdisciplinary instruction, expansion of diagnostic and achievement testing, greater use of community resources.
Constraints: Scheduling and availability of staff, lack of films and other non-book media, budget, lack of language laboratory technician.

Attach details of resources used and costs on Forms PPB 3 or 4 and Resource Budget Forms. Also attach in-depth special studies supporting this memorandum.

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NORTH SMITHFIELD SCHOOL DEPARTMENT
Program Budget for Existing Programs
PROGRAM MEMORANDUM

Date March 1976 No. of Pupils Served 194 Page ___ of ___

LEVEL I:
Program Area: Basic Instruction School: NSJSHS

LEVEL II:
Program: Home Economics Prepared by: Karen T. Boisvert

LEVEL III:
Sub-Program: "K" ☐ Primary (1-3) ☐ Intermediate (4-6) ☐
Jr. High (7-8) ☒ Sr. High (9-12) ☒ Vocational (9-12) ☐
All ☐

Level IV: Major Program Components or Activities	Grade 7 &8	Grade 9&10	Grade 11	Grade 12
1.	Clothing &	Foods &	Foods	Housing &
2.	Textiles	Nutrition	Management	H.Furnishing
3.	H.Management	Good Groom.	Housing	Foreign Foods
4.	Food &	Clothing	Clothing	
5.	Nutrition	Housing		
6.	Human Devel-	Cons. Ed.		
7.	opment			
8.				

DESCRIPTION OF PROGRAM:
An instructional program for grades 7-12 which includes all areas of Home Economics - Foods & Nutrition; House and Home Furnishings; Clothing and Textiles; Good Grooming; Child Development and Family Life; Home Management and Consumer Education.

OBJECTIVES: 1. To develop concepts, skills, and values that contribute to home-making and family life. 2. For those who are preparing for gainful employment training is provided for occupations which involve knowledge and skills in Home Economics. 3. For the college-oriented, Home Economics provides the background needed in preparation for a Home Economics profession.

OUTPUT MEASURES/PERFORMANCE INDICATORS:
1. Teacher evaluation
2. Teacher-made tests
3. Community feedback
4. Student feedback

PROGRAM PROJECTIONS AND CONSTRAINTS: 1. Change the course offerings in the Senior High School to a sequential - Basic; Advanced; and Specialized units. 2. To add semester courses in Family Living; and in Preparation for Parenthood. 3. To add occupational training courses in Food Service; and Child Development.
Constraints: Time, Money, Space

Attach details of resources used and costs on Forms PPB 3 or 4 and Resource Budget Forms. Also attach in-depth special studies supporting this memorandum.

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NORTH SMITHFIELD SCHOOL DEPARTMENT
Program Budget for Existing Programs
PROGRAM MEMORANDUM

Date March 1976 No. of Pupils Served 1038 Page ___ of ___

LEVEL I:
Program Area: Basic Instruction School: NSJSHS

LEVEL II:
Program: Physical Education Prepared by: Gerald K. Caito

LEVEL III:
Sub-Program: "K" ☐ Primary (1-3) ☐ Intermediate (4-6) ☐
Jr. High (7-8) ☒ Sr. High (9-12) ☒ Vocational (9-12) ☐
All ☐

Level IV: Major Program Components or Activities	Grade 7	Grade 8	Grade 9-12	*All the same with variation
1.	Football	Skating	Rope Swing	
2.	Volleyball	Badminton	Scooter -	
3.	Basketball	Apparatus	Soccer	
4.	Hockey	Soccer	Lacrosse	
5.	Fitness	Speedball	Whiffleball	
6.	Handball	Crab Soc.	Tennis	
7.	Tumbling	Dodgeball		
8.	Baseball	Wrestling		

DESCRIPTION OF PROGRAM:

To present a number of activities that will help students to understand and appreciate physical activities; sports that will maintain interest.

OBJECTIVES:

To develop Cardio-Vascular activities. To expose students to the development of muscles through various sports. Also to present a knowledge and understanding of physical education.

OUTPUT MEASURES/PERFORMANCE INDICATORS:

Progress is determined by observation, performance, and test.

PROGRAM PROJECTIONS AND CONSTRAINTS:

Career Education in Teaching and Coaching.
Rising costs and need of new equipment which exceed budget allocations.

Attach details of resources used and costs on Forms PPB 3 or 4 and Resource Budget Forms. Also attach in-depth special studies supporting this memorandum.

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3-76

NORTH SMITHFIELD SCHOOL DEPARTMENT
Program Budget for Existing Programs
PROGRAM MEMORANDUM

Date March, 1976 No. of Pupils Served 1033 Page ___ of ___

LEVEL I:
Program Area: Basic Instruction School: NSJSHS

LEVEL II:
Program: Social Studies Prepared by: A. Syverson

LEVEL III:
Sub-Program: "K" ☐ Primary (1-3) ☐ Intermediate (4-6) ☐
Jr. High (7-8) ☐ Sr. High (9-12) ☐ Vocational (9-12) ☐
All ☐

Level IV: Major Program Components or Activities	GRADES 7/8	GRADE 9/10	GRADE 11	GRADE 12
1.	Geography	Comt. Gov.	US History	Beh. Sci.
2.	US History to	Comt. Ec.		Humanities
3.	1783	Civics		Anthropology
4.		World His.		Sociology
5.				Psychology
6.				Current World
7.				Problems
8.				

DESCRIPTION OF PROGRAM:

The social studies program is designed to present a basic foundation in history and geography; to develop social studies skills and reporting, to develop an interest in current affairs and to develop an understanding of democracy.

OBJECTIVES:

To develop well informed, clear thinking citizens who have an understanding of social environment, past and present: a knowledge of the development of social sciences and an appreciation of the importance of citizen participation in a democracy.

OUTPUT MEASURES/PERFORMANCE INDICATORS:

Teacher made tests of skill, knowledge and attitude
Achievement results.
Observation of pupil behavior and participation in class and school activities
Pupil reaction to social studies programs

PROGRAM PROJECTIONS AND CONSTRAINTS:

PROJECTIONS: A more flexible, varied program including opportunity for independent study, more individualized instruction, team-teaching, a social studies resource center, greater cooperation within schools and departments K to 12.
CONSTRAINTS: We need additional staff to release teachers to supervise above activities and reduce size in some classes. Additional funds to update texts and social studies materials and aids.

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Attach details of resources used and costs on Forms PPB 3 or 4 and Resource Budget Forms. Also attach in-depth special studies supporting this memorandum.

PPB-1
3-76

NORTH SMITHFIELD SCHOOL DEPARTMENT
Program Budget for Existing Programs
PROGRAM MEMORANDUM

Date March, 1976 No. of Pupils Served 740 Page ___ of ___

LEVEL I:
Program Area: Basic Instruction School: NSJSHS

LEVEL II:
Program: Science Prepared by: R.L. Deners

LEVEL III:
Sub-Program: "K" ☐ Primary (1-3) ☐ Intermediate (4-6) ☐
Jr. High (7-8) ☒ Sr. High (9-12) ☒ Vocational (9-12) ☐
All ☐

Level IV: Major Program Components or Activities	GRADES 7/8	GRADES 9/10	GRADE 11	GRADE 12
1.	ISCS I & II	Biology 10	Physics A-B	Physics A-B
2.	Tradition Sci	Phys. Sci	Chemistry 11	Chemistry 12
3.	Sci. "D"	Chemistry 11	Physiology	Physiology
4.		Biology 11	Earth Sci.	Earth Sci.
5.				Selected topics
6.				in Chemistry
7.				or Physics
8.				

DESCRIPTION OF PROGRAM:

A sequential program of study of the basic laws and theories in the traditional Biological and Physical Sciences.

OBJECTIVES:

A. To provide competence in everyday technological applications of science.
B. To give a better understanding of nature.
C. To prepare students for entrance into and success in college.

OUTPUT MEASURES/PERFORMANCE INDICATORS:

A. Teacher prepared tests
B. Standardized commercially prepared tests
C. Performance checks of skills in labs.
D. College Entrance SAT tests

PROGRAM PROJECTIONS AND CONSTRAINTS:

It is planned that ultimately students can progress at a rate commensurate with their ability. Currently, this is being accomplished only to a limited extent. Constraints on budget, personnel, equipment, and facilities prohibit a totally sequential and continous program. Rather than these items increasing with demand, performance and inflation, most of these items, notably budget, have decreased.

Attach details of resources used and costs on Forms PPB 3 or 4 and Resource Budget Forms. Also attach in-depth special studies supporting this memorandum.

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3-76

NORTH SMITHFIELD SCHOOL DEPARTMENT
Program Budget for Existing Programs
PROGRAM MEMORANDUM

Date March, 1976 No. of Pupils Served 272 Page ___ of ___

LEVEL I:
Program Area: Basic Instruction School: NSJSHS

LEVEL II:
Program: Music Prepared by: A.C. Lague

LEVEL III:
Sub-Program: "K" ☐ Primary (1-3) ☐ Intermediate (4-6) ☐
Jr. High (7-8) ☒ Sr. High (9-12) ☒ Vocational (9-12) ☐
All ☐

Level IV:
Major Program Components or Activities

	GRADES 7/8	GRADES 9-12		
1.	Guitar	Music Theory		
2.	General Mus.	Music Lit.		
3.	Jr. Band	Sr. Band		
4.	Jr. Choir	Sr. Choir		
5.				
6.				
7.				
8.				

DESCRIPTION OF PROGRAM: It is the intent of the Music Dept. to expose the entire populace of our student body to the cultural enrichment derived from an active participation in the musical offerings of our dept. whether the student possesses talent, or is merely a consumer is irrelevant in achieving musical knowledge.

OBJECTIVES:
A. To provide an opportunity to all students to learn to play a musical instrument.
B. To develop tastes and standards for better discrimination in the choice of good music.
C. To acquire the skills necessary to sing with expressive & beautiful tone quality.
D. To gain an understanding of the principles involved in using the language of music.

OUTPUT MEASURES/PERFORMANCE INDICATORS:
The Watkins-Farnum Performance Scale
Periodic teacher testing

PROGRAM PROJECTIONS AND CONSTRAINTS:
We would like to have the opportunity to do section practice in the bands and choirs, and to have small instrument classes, but we are constrained by a lack of personnel.

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Attach details of resources used and costs on Forms PPB 3 or 4 and Resource Budget Forms. Also attach in-depth special studies supporting this memorandum.

North Smithfield Schools: Program Structure: Individual Program Analysis 173

Levels

I. Program Area: A. Basic Instructional Areas

II. PROGRAM: _____

III. SUB-PROGRAMS: 1. _____ 2. _____ 3. _____ 4. →

IV. Major Program Components or Activities:

1.	2.	3.
a.	a.	a.
b.	b.	b.
c.	c.	c.
d.	d.	d.
e.	e.	e.
f.	f.	f.
g.	g.	g.

V. BUDGET ELEMENTS:** (Cost Factors)

** Identify costs by sub-programs /or/ by components where costs are large amounts and readily separated by this component breakdown.

Note: Put this information on the following pages. Consider the following items as possible cost factors for your program:

1. Personnel:
   - -Certified/professional staff: teachers, specialists, interns, consultants, etc.
   - -Non-certified staff: aides, clerks, secretary, etc.
2. Facilities (space, buildings): classrooms, work-areas, labs, field areas, etc.
3. Equipment: furniture, machines, phones, etc.
4. Materials/Supplies: consumables, texts, postage, etc.
5. Support services (BEYOND those normally provided by the district on a non-prorated basis): transportation, travel, computer services, special central office services, library services, community services, etc.

APPENDIX C

[illegible]

[illegible]

[illegible]

An educational philosophy should center around and focus upon the individual, his learning process, and his relationship and interaction with the teacher. Each child within the educational system is an individual and the program for his total development must be constructed to consider his ability, previous knowledge and levels of achievement, needs, interests, rate and speed of learning.

1. PHILOSOPHY FOR THE KINDERGARTEN PROGRAM

The program should then be concerned with the following basic principles:

1. With appropriate space and adult guidance, a child in kindergarten should, early in the program, feel safe and secure among his peers and in his school environment.
2. With ample opportunities provided to interact with his peer group, a child should feel accepted with his own and unique mental and physical framework, personality, temperament, rate of learning and growth impact.
3. Having provided a program of acceptable situations to promote acceptance among peers, the

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Best Available

child then should be able to accept himself and build a self image of the kind of person he wished to be or become.

4. Having sequenced activities in a program to promote increasing independency, a child should be able to care for his own physical functions and manage emotions such as anger, fear, and pain.

5. Having been exposed to varied situations where transgressions have occurred, a child should be able to accept authority as a regulatory tool for maintaining a happy, healthy, productive place for himself and his group.

6. Having been provided with day-to-day opportunity to make self-discoveries in the natural give-and-take of group living, a child is able to recognize for himself what is acceptable behavior for optimum gratification and fairness to others.

7. Having been given ample opportunities, planned and unplanned, to experiment and explore in an ever-widening world of people, things and ideas, a child is able to enjoy his satisfactions of achievement and to learn to use failure as a starting place toward success.

5. Given affectionate, consistent reassurance as he moves into new and challenging experiences, a child should develop confidence and move positively into a productive and satisfying school experience.

II. PHILOSOPHY FOR THE ELEMENTARY PROGRAM

The goal of education is the improvement and the development of each individual and of the society of which he is a member. Education and progress of a society are complementary conditions, each necessary to the existence and success of the other. Education contributes to progress in society and, in turn, progress strengthens education.

To this end, the social, academic, and communication skills, and the emotional well-being of each student must be considered. Educators in the Elementary Schools of North Smithfield, therefore, shall address themselves to the following basic principles:

1. Given a desirable environment that promotes learning, the student will be motivated to learn and to relate compatibly to his school surroundings.
2. Given a flexible and diverse school situation, the student will regularly find some measure of success.
3. Given opportunities for meaningful solutions of

every day challenges, the student will evolve a set of personal values, goals, and attitudes that will make him a productive member of society.

4. Given common projects to be completed through cooperative effort, the student will realize that his efforts are contributory to the finished whole.

5. Given exposure and opportunities to study different life styles and cultures the student will maintain his own individuality and respect that of others.

6. Given daily practical opportunities to make appropriate choices for the common goal within the school environment, the student will develop a sense of responsibility and self-discipline.

7. Given a system of guided learning experiences or goals geared to meet individual learning needs, the student will function successfully in the areas of reading, writing, and speaking effectively and efficiently; calculating to solve problems correctly; listening and observing skillfully; and thinking rationally to meet his own needs.

8. Given opportunities for interaction and groups within the school, the student will set the

acceptable standards that deal with ethical and moral values, courtesy, aesthetic interests, social justice, and democratic principles.

A child enters school with a vast array of skills--the child can perceive objects and sounds, can speak and understand language, can walk, run, and jump. The child has developed self-help skills, has some knowledge of the world around him, and can continue to learn. This continuation of the learning process, then, becomes the focus of formal education -- the school. The school in turn will then prepare the child to become a responsible participant in society. The skills needed to do so, how and to what degree these skills are acquired is the challenge of education.

In summary, the student is the sole reason for the school's existence. The administrators, teachers, and all other personnel, and the curriculum are meaningful only if they meet the needs of all students. The school has no meaning if its priorities are not the total development of the students.

For free men cannot be taught effectively by any other than those who recognize the dynamic growth and unlimited potential of it's children. Consequently, this becomes the ultimate challenge of education: to continue to foster in each child the development of social, academic

the communication skills to full potential. To this end, courageous children can never be limited by motivation or imagination.

PHILOSOPHY

NORTH SMITHFIELD JR.-SR. HIGH SCHOOL

The White House Conference of Education in 1953 presented the President of the United States with the following statement:

> The order given by the American people to the schools is grand in its simplicity: That in addition to intellectual achievement, to the fostering of morality, happiness and useful ability, the talent of each child is to be sought out and, so far as possible, corrected. This is truly a majestic ideal, and an astonishing new one. Schools of that kind have never been provided for more than a fraction of mankind.

We believe that the educational philosophy under which North Smithfield Jr.-Sr. High School operates is shaped in large part by the needs of the society, the nation and the community it attempts to serve. The Administration and faculty of the North Smithfield Jr.-Sr. High School believe in the inherent right of each individual student to pursue and develop his talents and abilities to the fullest extent possible within the framework of a modern comprehensive secondary school curriculum. Therefore, this implies that education should meet the needs of each individual student.

We believe that the learning process is enhanced when schools are designed and equipped so as to meet the needs and interests of all the students and where a

healthful environment exists which allows for maximum contribution on the part of students.

Under the direction of capable and resourceful teachers, the students should be challenged so as to develop initiative, basic skills and adaptability needed to meet the challenges of today's changing world.

A variety of experiences should be provided so that the student may enrich his academic program by activities that will help him to maintain sound physical and moral health and to prepare him for community participation and for use of leisure time. Among these would be the opportunity to develop awareness of his cultured heritage.

We believe that since these demands vary from year to year, so should a schcol's program be subjected to frequent change and re-evaluation.

Since we believe that the above philosophy is the corner stone upon which a strong educational framework rests, the administration and faculty of the North Smithfield Jr.-Sr. High School hereby dedicates itself to the fulfillment of those ideals.

OBJECTIVES

NORTH SMITHFIELD JR.-SR. HIGH SCHOOL

1. To provide the academic background necessary for students planning to further their education beyond high school.

2. To provide the terminal student with the knowledge and skills necessary to live a useful and beneficial life for himself, his family, and his community.

3. To develop an awareness in all students of democratic principles so as to appreciate their heritage and to be ready to take part in the governmental process.

4. To create within each individual a feeling of responsibility in relation to other members of society.

5. To provide each student with the opportunity to develop an appreciation of the cultural aspects of life, especially literature, music and art.

6. To provide for each student the opportunity for physical fitness and good health habits by offering a well rounded physical and health education program.

7. To provide social and athletic activities that will allow individual development.

8. To provide the students with experiences demonstrating that every right and privilege carries with it a corresponding responsibility for its proper use.

9. To provide the student with the opportunity to develop skills and interests that will make worthwhile use of leisure time.

10. To provide for each student guidance in choosing goals that can be attained according to the individual's interests, talents, and ability.

11. To provide students with an awareness of economic principles and practices necessary to lead a useful and productive life.

APPENDIX D

NORTH SMITHFIELD SCHOOLS

PROGRAM STRUCTURE

INDIVIDUAL PROGRAM ANALYSIS

LEVELS:

I. PROGRAM AREAS:

Basic Instructional Area

II. PROGRAM:

Language Arts

III. SUB-PROGRAMS:

Grades K - 3

IV. MAJOR PROGRAM:

1. Readiness
2. Slow Learner
3. Average
4. Superior
5. Enrichment

V. PROGRAM BUDGET ELEMENTS:

A. KINDERGARTEN
BUSHEE AND KENDALL-DEAN SCHOOLS

1. PERSONNEL:

3 Teachers (85% of time)
2 Aides (30% of time)

2. FACILITIES:

3 Classrooms (85% of time)

3. SUPPLIES: (Not Basic)

100 Letter Books for the Open Court Program
2 Wisconsin Design for Word Attack, Study Skills and Comprehension Teachers' Resource File
Many and varied masters at various levels
Many and varied materials, games and devices for language development and enrichment

4. TEXTBOOKS:

1 Read Aloud Library
Assorted Mini-Books

5. TESTS:

143 Boehm Tests of Basic Concepts
Various Wisconsin Design Pre and Post Assessments for Work Attack, Study Skills, and Comprehension Skills

6. REFERENCES:

Many and varied teacher manuals and guide books

7. AUDIO-VISUAL:

Many and varied kinds of filmstrips, records, cassette tapes and transparencies

8. EQUIPMENT:

3	Classroom Wall Screens
3	Cassette Players
3	Phonographs
2	Tape Recorders
2	15 mm. Filmstrip Projectors
3	16 mm. Movie Projectors
3	Flannel Boards
2	Headset Earphones

B. GRADE 1

BUSHEE, UNION VILLAGE AND KENDALL-DEAN SCHOOLS

1. PERSONNEL:

1	Reading Specialist/Consultant	(21% of time)
6	Teachers	(70% of time)
2	Aides	(20% of time)

2. FACILITIES:

6	Classrooms	(70% of time)

3. SUPPLIES: (Not Basic)

519	Reading Basal Series Workbooks for various levels
3	Wisconsin Design for Word Attack, Study Skills and Comprehension Teachers' Resource File
97	Phonics We Use Workbooks
	Many and varied masters for accompaniment with Basal Series
	Many and varied aids and devices to stimulate language development and enrichment

4. TEXTBOOKS:

112	Reading Basal Text at various levels
173	Supplementary Reading Text at various levels
1	SRA Language Developmental Kit

5. TESTS:

50 Initial Screening Tests (Ginn Reading 360)
100 Test Booklets for end of level test (Ginn 360 Reading)
300 Test Booklets (Houghton-Mifflin Reading Series)

6. REFERENCES:

1 Read Aloud Library
1 Introduction Book
60 Picturnaries
Many varied task cards for Basal Reading Texts (at various levels)
Many and varied teacher manuals and method books

7. AUDIO-VISUAL:

Many and varied kinds of filmstrips, records, cassette tapes, and transparencies

8. EQUIPMENT:

4 Classroom Wall Screens
4 35 mm. filmstrip projectors
3 16 mm. movie projectors
3 Cassette Players
6 Flannel Boards
2 SRA Language Development Kits
4 Phonographs
2 Earphone Headsets
Many and varied language developmental games for enrichment

C. GRADE 2

BUSHEE, UNION VILLAGE AND KENDALL-DEAN SCHOOLS

1. PERSONNEL:

1 Reading Specialist/Consultant (40% of time)
6 Classroom Teachers (65% of time)
2 Aides (20% of time)

2. FACILITIES:

6 Classrooms (65% of time).

3. SUPPLIES: (Not Basic)

342 Reading Basal Series Workbooks at various levels
3 Wisconsin Design for Word Attack, Study Skills and Comprehension Teachers' Resource File
65 Phonics We Use Workbooks
60 Spelling and Writing Patterns (Programmed)
Many and varied masters for accompaniment with Basal Series
Many and varied aids and devices to stimulate language development and enrichment

4. TEXTBOOKS:

149 Reading Basal Text at various levels
149 Supplementary Reading Text
Many and varied masters for accompaniment with Basal Series
Many and varied aids and devices to stimulate language development and enrichment

5. TESTS:

300 Test Booklets for end of level tests (Reading Ginn 360 and Houghton-Mifflin)
Many and varied informal inventories, charts, etc.

6. REFERENCES:

60 Dictionaries
Many varied task cards for Basal Reading Texts at various levels
Many and varied teacher manuals and method books

7. AUDIO-VISUAL:

Many and varied kinds of filmstrips, records, cassette tapes, and transparencies

8. EQUIPMENT:

4 Classroom Wall Screens
3 35 mm. Filmstrip Projectors
3 16 mm. Movie Projectors
3 Cassette Players
4 Flannel Boards
3 Phonographs
Many and varied language developmental games and devices for enrichment and motivation

D. GRADE 3

BUSHEE, UNION VILLAGE AND KENDALL-DEAN SCHOOLS

1. PERSONNEL:

1	Reading Specialist/Consultant	(39% of time)
6	Classroom Teachers	(60% of time)
2	Aides	(20% of time)

2. FACILITIES:

6	Classrooms	(60% of time)

3. SUPPLIES: (Not Basic)

336 Reading Basal Series Workbooks at various levels
3 Wisconsin Design for Word Attack, Study Skills and Comprehension Teachers' Resource File
84 Spelling and Writing Patterns (Programmed)
168 English for Meaning Workbooks
Many and varied masters for accompaniment with Basal Reading Series and Basal Language Series
Many and varied aids and devices to stimulate language development and enrichment

4. TEXTBOOKS:

60 Language Texts
336 Reading Basal Text at various levels
168 Supplementary Reading Text
Many and varied masters for accompaniment with Basal Series
Many and varied aids and devices to stimulate language development and enrichment

5. TESTS:

200 Initial Screening Tests (Ginn Reading 360)
336 Test Booklets for end of levels tests (Reading Ginn 360 and Houghton-Mifflin)
Many and varied informal inventories, charts, etc.

6. REFERENCES:

200 Dictionaries
6 Sets of Encyclopedia
Many and varied teacher manuals and guide books
Many and varied task cards for Basal Reading Texts at various levels

7. AUDIO-VISUAL:

Many and varied kinds of filmstrips, records, cassette tapes, and transparencies, with the visual medium helping to build skills and provide a change of pace for classroom instruction

8. EQUIPMENT:

6 Classroom Wall Screens
4 35 mm. Filmstrip Projectors
4 Controlled Readers
4 Phonographs
4 Cassette Players
3 16 mm. Movie Projectors
Many and varied language developmental games and devices for enrichment and motivation

NORTH SMITHFIELD SCHOOLS

PROGRAM STRUCTURE

INDIVIDUAL PROGRAM ANALYSIS

LEVELS:

I. PROGRAM AREAS:

Basic Instructional Area

II. PROGRAM:

Language Arts

III. SUB-PROGRAMS:

Grades 4 - 6

IV. MAJOR PROGRAM:

1. Slow Learner
2. Regular
3. Enrichment

V. PROGRAM BUDGET ELEMENTS:

A. GRADE 4
DR. HARRY L. HALLIWELL MEMORIAL SCHOOL

1. PERSONNEL:

1	Reading Coordinator	(15% of time)
6	Teachers	(40% of time)
1	Aide	(20% of time)

2. FACILITIES:

6	Classrooms	(40% of time)

3. SUPPLIES: (Not Basic)

310	Reading Basal Series Workbooks (various levels many and varied reading, language arts aids, and devices)
6	Wisconsin Design for Reading Skill Improvement Word Attack and Study Skills Teachers' Resource File

4. TEXTBOOKS:

310	Reading Basal Texts
155	Supplementary Reading Text
6	Spelling Kits (Continued Progress-Individualized)
20	Graded Spelling Texts

5. TESTS:

50	Initial Screening Test (Reading)
325	Test Booklets for end of level tests (Reading)
175	Test Booklets (Wisconsin Design-Word Attack and Study Skills)
	Many and varied diagnostic reading tests

6. REFERENCES:

155 Dictionaries (Varied Levels)
6 Sets of Encyclopedias (Varying Publishers)
Subscriptions to Reading Teacher. Instructor Magazine, IGE Newsletters and Publications, and Journal of Reading

7. AUDIO-VISUAL:

Many and Varied Kinds of Filmstrips and Transparencies (33 1/3%)

8. EQUIPMENT:

6 Controlled Readers
6 Classroom Wall Screens
1 Primary Typewriter

B. GRADE 5

1. PERSONNEL:

1	Reading Coordinator	(15% of time)
6	Teachers	(35% of time)
1	Aide	(20% of time)

2. FACILITIES:

6	Classrooms	(35% of time)

3. SUPPLIES: (Not Basic)

312 Reading Basal Series Workbooks (Various Levels)
Many and Varied Reading, Language Arts Aids and Devices
6 Wisconsin Design for Reading Skill Improvement Word Attack and Study Skills Teachers' Resource File

4. TEXTBOOKS:

312 Reading Basal Texts
156 Supplementary Reading Texts
6 Spelling Kits (Continuous Progress-Individualized)
20 Graded Spelling Texts

5. TESTS:

20 Initial Screening Tests (Reading)
325 Test Booklets for end of level tests (Reading)
156 Test Booklets (Wisconsin Design-Word Attack and Study Skills)
Many and varied diagnostic Reading Tests

6. REFERENCES:

156 Dictionaries (Varied Levels)
6 Sets of Encyclopedias (Varying Publishers)
Subscription to Reading Teacher, Instructor Magazine, IGE Newsletters and Publications and Journal of Reading

7. AUDIO-VISUAL:

Many and varied kinds of filmstrips and transparencies (33 1/3%)

8. EQUIPMENT:

6 Controlled Readers
6 Controlled Wall Screens

C. GRADE 6

1. PERSONNEL:

1 Reading Coordinator (15% of time)
6 Teachers (35% of time)
1 Aide (20% of time)

2. FACILITIES:

6 Classrooms (35% of time)

3. SUPPLIES: (Not Basic)

261 Reading Basal Series Workbooks (Various levels)
Many and varied Reading, Language Arts Aids and Devices
6 Wisconsin Design for Reading Skill Improvement Word Attack and Study Skills Teachers' Resource File

4. TEXTBOOKS:

261 Reading Basal Texts
174 Supplementary Reading Texts
6 Spelling Kits (Continuous Progress-Individualized)
20 Graded Spelling Texts

5. TESTS:

20 Initial Screening Test (Reading)
261 Test Booklets for end of level tests (Reading)
174 Test Booklets (Wisconsin Design- Word Attack and Study Skills)
Many and varied diagnostic Reading Tests

6. REFERENCES:

174 Dictionaries (Varied levels)
6 Sets of Encyclopedias (Varying Publishers)
Subscription to Reading Teacher, Instructor Magazine, IGE Newsletters and Publications, and Journal of Reading

7. AUDIO-VISUAL:

Many and varied kinds of filmstrips and transparencies (33 1/3%)

8. EQUIPMENT:

6 Controlled Readers
6 Classroom Wall Screens

PPB-1
3-76

NORTH SMITHFIELD SCHOOL DEPARTMENT
Program Budget for Existing Programs
PROGRAM MEMORANDUM

Date March 1976 No. of Pupils Served 749 Page 1 of Bus. Ed.

LEVEL I:
Program Area: Basic Instruction School: NSJSHS

LEVEL II:
Program: BUSINESS EDUCATION Prepared by: E. Larry Tedeschi

LEVEL III:
Sub-Program: "K" ☐ Primary (1-3) ☐ Intermediate (4-6) ☐
Jr. High (7-8) ☐ Sr. High (9-12) ☒ Vocational (9-12) ☐
All ☐

Level IV:

Major Program Components or Activities	GRADE 9	GRADE 10	GRADE 11	GRADE 12
1.	Gen. Bus.	Bkkg. I	Bkkg. II	Bus. Law 1/2
2.	Bus. Math.	Type I	Type II	Steno II
3.			Off.Mach.	Trans.
4.			Steno I	Cons. Ed.
5.			Off. Prac.	Off. Sim.
6.			Bus. Eng.	P.R.O.B.E.
7.				Br. Hand 1/2
8.				Col. Type 1/2

DESCRIPTION OF PROGRAM: The Business Education program is available to all students in grades 9-12. Course offerings are centered in two areas: Vocational Skill area and Personal Value Skill area. The Vocational skills provide students with an opportunity to select programs in specific and related business occupations.

OBJECTIVES:

To give students an understanding of our economic system that will help them to live useful and productive lives.

To provide skills & knowledge needed for competency in the vocational area.

To prepare students for personal skill development and general vocational understanding.

OUTPUT MEASURES/PERFORMANCE INDICATORS:

Teacher-prepared and standardized tests.
Teacher and Business Department evaluations.
Follow-up reports from business community, school graduates, and college graduate studies.

PROGRAM PROJECTIONS AND CONSTRAINTS:

PROJECTIONS:
Expansion of Co-operative Program to include Distributive Education.
Additional courses offered to nonbusiness students, i.e. college accounting, economics, and marketing.

CONSTRAINTS:
Inadequate budget for upkeep and replacement of equipment, as well as additional personnel.
Limited Business Department facilities.

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Attach details of resources used and costs on Forms PPB 3 or 4 and Resource Budget Forms. Also attach in-depth special studies supporting this memorandum.

NORTH SMITHFIELD SCHOOL DEPARTMENT

Program Structure:
Individual Program Analysis

Date March 1976 **No. of Pupils Served** 749 **Page** ___ **of** ___

LEVEL I:
Program Area: Basic Instruction **School:** NSJSHS

LEVEL II:
Program: Business Education **Prepared by:** E. Larry Tedeschi

LEVEL III:
Sub-Program: "K" ☐ Primary (1-3) ☐ Intermediate (4-6) ☐
Jr. High (7-8) ☒ Sr. High (9-12) ☒ Vocational (9-12) ☐
All ☐

Level IV:

Major Program Components or Activities	GRADE 9	GRADE 10-12	GRADE 12
1.	Social Bus.	Skill Sub-	Skills
2.	Introduc-	jects	Social
3.	tion		Personal
4.	Personal		Use
5.	Use		
6.			
7.			
8.			

Level V:
Program Budget Elements

A. Personnel
6 Teachers
1 Department Head

B. Facilities
3 Lab Equipment Rooms
3 Classrooms
1 Department Head Office
1 Storage Room

C. Equipment

3 Duplicating Machines	40 Electric Typewriters
2 Mimeograph Machines	38 Manual Typewriters
3 Copy Machines	8 Electronic & CalculatingMach
4 Transcribing Machines	4 Mech. Adding & Calculating "
1 Overhead Projector	5 Automatic Machines

D. Materials/Supplies

Typing Paper	140-Consumer Ed. Text	48 Bus. Law Books
Workbooks	160 Gen. Business Text	48 Tapes
120 Typing Text	122 Acctg.&Bkkg. Text	9 Records
120 Bus. Math Text	200 Asst. Bus. & Sup. Mat.	
120 Steno Books	60 Bus. English Text	

E. Support Services

Co-op Cordinator
Field Trips
Speakers
Annual Awards
Skills meets competion

B. EXPENDITURES

ANNUAL PUBLIC SCHOOL FINANCIAL REPORT

JULY 1, 19_ TO JUNE 30, 19__

	SALARIES 100	EMPLOYEE BENEFITS 200	PURCHASED SERVICES 300	SUPPLIES AND MATERIALS 400	CAPITAL OUTLAY 500	OTHER OBJECTS 600	TOTAL
INSTRUCTION							
LEARNING							
11122 English Language Arts (1-8)							
11156 Physical Education (1-6)							
11146 Mathematics							
11000 TOTAL LEARNING							
PHYSICAL							
12102 Agriculture							
12150 Natural Science							
12128 Geography							
12124 Environmental Education							
12000 TOTAL PHYSICAL							
SOCIAL							
13160 Psychology							
13143 Kindergarten							
13162 Sociology							
13000 TOTAL SOCIAL							
PERSONAL							
14130 Health Education							
14156 Physical Education							
14136 Home Economics							

FORM 31 A

New 6/75

EXPENDITURES (CONT.)

	SALARIES	EMPLOYEE BENEFITS	PURCHASED SERVICES	SUPPLIES AND MATERIALS	CAPITAL OUTLAY	OTHER OBJECTS	TOTAL
	100	200	300	400	500	600	
14140 Industrial Arts							
14112 Cocurricular Activities (includes intramural athletics)							
14118 Driver Education							
14142 Interscholastic Athletics							
14000 TOTAL PERSONAL							
ECONOMIC							
15108 Business Education	78835.00	7523.60	800.00	3610.00	4650.00	8695.00	104,113.60
15116 Distributive Education							
15132 Health Occupation Education							
15152 Office Occupations							
15164 Technical Education							
15166 Trade and Industrial Occupation Education							
15110 Career Education							
15114 Consumer Education							
15120 Economics							
15000 TOTAL ECONOMIC							
POLITICAL							
16158 Political Science							
16000 TOTAL POLITICAL							
AESTHETIC							
17106 Art							
17148 Music							

EXPENDITURES (CONT.)

	SALARIES 100	EMPLOYEE BENEFITS 200	PURCHASED SERVICES 300	SUPPLIES AND MATERIALS 400	CAPITAL OUTLAY 500	OTHER OBJECTS 600	TOTAL
17154 Performing Arts							
17000 TOTAL AESTHETIC							
CULTURAL							
18122 English Language Arts (~~8-8~~)(7-12)	160,205	14,114.98	200.00	9750.00	1000.00	1800.00	187,069.98
18126 Foreign Languages							
18134 History							
18138 Humanities							
18104 Anthropology							
18000 TOTAL CULTURAL							
10000 TOTAL INSTRUCTION							

FORM 31 A

New 6/75

PPB-1
3-76

NORTH SMITHFIELD SCHOOL DEPARTMENT
Program Budget for Existing Programs
PROGRAM MEMORANDUM

Date March 1976 No. of Pupils Served _____ Page ___ of ___

LEVEL I:
Program Area: Basic Instruction School: NSJSHS

LEVEL II:
Program: English Prepared by: David S. Silva

LEVEL III:
Sub-Program: "K" ☐ Primary (1-3) ☐ Intermediate (4-6) ☐
Jr. High (7-8) ☒ Sr. High (9-12) ☒ Vocational (9-12) ☐
All ☐

Level IV: Major Program Components or Activities	SKILLS	ELECTIVES		
1.	Eng. 7	Word Clues I/2		
2.	Eng. 8	Drams 1/2		
3.	Eng. 9	Speech 1/2		
4.	Eng. 10	Creative		
5.	Eng. Lit.	Writing 1/2		
6.	Am. Lit.			
7.				
8.				

DESCRIPTION OF PROGRAM: The English Program provides basic advanced skills in reading and composition to general, business, and college preparatory students. The program also includes several 1/2 year electives.

OBJECTIVES: 1. Ease, accuracy, and fluency in speaking. 2. Inclination and ability to listen attentively and critically. 3. Growth in reading ability. 4. Growth in interpreting and appreciating literature. 5. Knowledge of the structure of the English language. 6. Habit of using English appropriately. 7. Ability to write clearly, consisely, and honestly. 8. Ability and habit of writing legibly. 9. Knowledge of reference sources and skill in using them effectively.

OUTPUT MEASURES/PERFORMANCE INDICATORS: Administrator and teacher judgment, teacher made tests, standardized tests, student questionaires.

PROGRAM PROJECTIONS AND CONSTRAINTS: Increased individualized instruction, smaller class sizes, expansion of junior high program.

Scheduling, class sizes, department size, budget, etc.

Attach details of resources used and costs on Forms PPB 3 or 4 and Resource Budget Forms. Also attach in-depth special studies supporting this memorandum.

NORTH SMITHFIELD SCHOOL DEPARTMENT

Program Structure:
Individual Program Analysis

Date March 1976 No. of Pupils Served 1168 Page ___ of ___

LEVEL I:
Program Area: Basic Instruction School: NSJSHS

LEVEL II:
Program: English Prepared by: David S. Silva

LEVEL III:
Sub-Program: "K" ☐ Primary (1-3) ☐ Intermediate (4-6) ☐
Jr. High (7-8) ☒ Sr. High (9-12) ☒ Vocational (9-12) ☐
All ☐

Level IV:

Major Program Components or Activities	SKILLS	ELECTIVES		
1.	Eng. 7	Word Clues		
2.	Eng. 8	Drams 1/2		
3.	Eng. 9	Speech 1/2		
4.	Eng. 10	Creative		
5.	Eng. Lit	Writing		
6.	Am. Lit.			
7.				
8.				

Level V:

Program Budget Elements

A. Personnel

Department Head
+ 10 2/5 Teachers

B. Facilities

Department Office
8 classrooms
1 storage room

C. Equipment

2 record players
2 filmstrip projectors
2 projection tables
4 overhead projectors
4 projector screens
5 cassette recorders

D. Materials/Supplies

Basic Literature, Grammar, Composition and supplementary texts for grades 7 to 12.
Supplies provided through central office.

E. Support Services

Bus transportation for field trips
Computer service for scheduling.

APPENDIX E

TABLE

NORTH SMITHFIELD SCHOOL DEPARTMENT

QUESTIONNAIRE

School Committee
&
Town Finance Chairman

	Yes	No
1. Do all members of the School Committee take part in program evaluation and fiscal planning?	___	___
2. Do you believe the public needs more information regarding program and fiscal planning?	___	___
3. Are you now able to determine program priorities for operating your School District?	___	___
4. Do you believe it is feasible for your School District to do long-range planning?	___	___
5. To assist you in program planning, should enrollment projections also include long-range fiscal projections?	___	___
6. Does the traditional line item budget provide you with as much insight into program and fiscal planning as you desire?	___	___
7. Are you familiar with the new budget concept, Planning, Programming, Budgeting Systems?	___	___
8. Would you prefer a budget which lists budget elements by a major area such as instruction? or by subject area, grade and location (school)?	_____	_____
9. Have you had an opportunity to review the crosswalk between the traditional budget and program budget?	___	___
10. What is your assessment of the program budget format:		
a. Presents a budget which more clearly relates to program outcomes?	___	___
b. Presents more difficulty in understanding how dollars are to be spent?	___	___

TABLE

NORTH SMITHFIELD SCHOOL DEPARTMENT

QUESTIONNAIRE

Superintendent

1. What do you preceive to be the major purposes of program budgeting?

2. What prompted you to go into program budgeting?

3. What type of a structure do you view best suits your school district?

4. What do you consider to be the major advantages of program budgeting?

   Disadvantages?

5. What were some of the problems you faced in developing program budgeting in your district?

6. What programs show only direct costs?

7. What programs show both direct and indirect costs?

8. What are the key resource elements or accounts in each program?

9. If you prorated costs, explain areas and methods used.

10. Have you formed a PPBS Coordinating Committee?

11. If affirmative, what role will they serve in implementing the District Program Budget?

12. Does each member of the Committee have a specific function and area of responsibility?

13. Do you have a Communication Plan? What media do you plan to use to keep staff informed of PPBS in the District?

14. Are staff members responsible for departments developing program memorandums?

15. Have you developed an event chart for implementing PPBS over a period of months and years?

TABLE

NORTH SMITHFIELD SCHOOL DEPARTMENT 209

QUESTIONNAIRE

PPBS Coordinating Committee

	Yes	No
1. Do you understand the concept of Planned, Programmed Budget Systems (PPBS)?	___	___
2. In your judgment, do other faculty members and administrators support the concept of PPBS?	___	___
3. Do you have a specific role to perform in implementing PPBS?	___	___
4. Have you participated in in-service training on PPBS?	___	___
5. Are you familiar with the event chart for implementing PPBS?	___	___
6. Does the program structure provide you with better insight into the programs and their relationships?	___	___
7. Does the communication plan and media assist in indoctrinating staff in PPBS?	___	___
8. Are you more involved in budget development as a result of PPBS than in previous years?	___	___
9. Has the Committee initiated development of a model(s) for disciplines for program analysis?	___	___
10. Do you prefer the line item budget over the program budget?	___	___
11. Have you established priorities within your own disciplines or departments for the next Fiscal Year?	___	___
12. Have you developed program goals and objectives for your disciplines?	___	___

13. What evaluative tools are you most acquainted with?

a. Standardized tests _____

b. Teacher made tests _____

c. Observation of pupil performance _____

d. Other _____

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	Yes	No
14. What are some of the program constraints?		
a. Funds _____		
b. Equipment _____		
c. Space _____		
d. Staff _____		
e. Other _____		
15. Are you familiar with any of the modern management science such as:		
a. Performance Evaluation Review Techniques (PERT)?	___	___
b. Critical Path Method (EPM)?	___	___
c. Management by Objective (MBO)?	___	___
d. Operations Research?	___	___
e. Other _____		
16. Do you prepare your Fiscal needs for more than one year?	___	___
17. Do you believe this new planning technique will eventually benefit the educational process and students?	___	___
18. Does it facilitate setting priorities?	___	___
19. Does this concept provide for improved articulation between the curriculum processes and fiscal planning?	___	___
20. Do you believe the public will better understand the role of education through improved planning systems?	___	___

NORTH SMITHFIELD SCHOOL DEPARTMENT

QUESTIONNAIRE

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Department Staff

	Yes	No
1. Does the traditional line item budget, which lists salaries, textbooks, supplies and materials, equipment, give you complete insight into the short and long-range educational plans?	___	___
2. Do you take part in the planning of resource needs for your subject area each Fiscal Year?	___	___
3. Would you be in better control of the resources allocated to your subject area if you had a broad picture of all related costs?	___	___
4. Are you familiar with the Planning, Programming, Budgeting System (PPBS)?	___	___
5. Which of the following methods of presenting educational costs seem more appropriate to you?		
a. By school and by subject area, detailed costs for salaries, supplies and materials, equipment, etc.		___
b. One line item for total costs of instruction without breaking out subjects by school.		___
6. Have you attended the In-Service program on PPBS?	___	___
7. Are the topics in the In-Service program relevant and of assistance to you in developing PPBS in your subject area?	___	___
8. Have you received copies of the District's Communication Plan on PPBS?	___	___
9. Is this document of any assistance?	___	___
10. Have you developed a program memorandum for your subject area?	___	___
11. If yes, do you have agreement on the goals and objectives for your subject area?	___	___
12. Have you identified performance indicators to evaluate progress toward those goals and objectives?	___	___
13. Have you begun the systems or program analysis phase as yet?	___	___
14. Do you view the above as a valuable tool in assessing each subject area?	___	___

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	Yes	No
15. Do you believe this new method will help you in evaluating costs and program effectiveness?	___	___
16. Do you feel that priorities should be assigned to various subject areas and programs?	___	___

APPENDIX F

STATE OF RHODE ISLAND AND PROVIDENCE PLANTATIONS
DEPARTMENT OF EDUCATION
199 Promenade Street, Providence, Rhode Island 02908

214

Thomas C. Schmidt, Commissioner

January 29, 1975

TO: Distribution List

FROM: Thomas C. Schmidt, Commissioner TCS.

SUBJ: Program Budgeting Guide for Local School Districts

Enclosed herewith is a copy of the Department of Education Program Budgeting Guide for local school districts. This document, initially issued for use by our three pilot districts, Barrington, Bristol, and Cranston is now promulgated for general distribution in the state. A series of workshops and seminars has been scheduled to assist in the interpretation of these guidelines. In addition, dependent upon resources available for education in 1975-76, we intend to expand our pilot programs in this extremely important aspect of administrative systems improvement in education. An executive digest of these guidelines is in the preparation stages and is planned for distribution next month.

DPG(TCS)lcc
Distribution List
School Distribution Superintendents
Presidents, RIEA, RIFT
Executive Director, R.I. Association of School Committees
Other Distribution: To be determined

Encl.

STATE OF RHODE ISLAND AND PROVIDENCE PLANTATIONS
DEPARTMENT OF EDUCATION
Hayes Street, Providence, Rhode Island 02908

Thomas C. Schmidt, Commissioner

215

April 1, 1975

TO: Superintendents

FROM: Thomas C. Schmidt, Commissioner

SUBJ: Standards for Accounting and Program Budgeting

We are approaching the completion of the first year of our pilot program with three local school districts on the implementation of standards for accounting and program budgeting. Barrington, Bristol, and Cranston are in the process of completing the initial implementation of this project.

During the second year of this project we would like to expand participation by local school districts that have a desire and capability for implementing either or both of these projects. The Department will provide on-site technical assistance to those districts that are selected in the expanded second year of implementation.

At this time we request that any school districts wishing to participate submit a letter briefly describing their current accounting system and their desires for participation. The number of districts selected will be contingent upon the desires of the districts to participate and the amount of funds available within the Department to provide the technical assistance. Implementation, as a minimum will involve standards for accounting and the capability to report revenues and expenditures to the Department on either Form 31A or Form 31 Revised for the fiscal year ending June 30, 1976. Letters of intent should be submitted to this office not later than April 18, 1975.

TCS(PJM)lcc

7/31

STATE OF RHODE ISLAND AND PROVIDENCE PLANTATIONS
DEPARTMENT OF EDUCATION
Hayes Street, Providence, Rhode Island 02908

216

Thomas C. Schmidt, Commissioner

July 28, 1975

Mr. Paul F. Joyce
Superintendent of Schools
North Smithfield School Department
RFD #2
Greenville Road
North Smithfield, Rhode Island 02895

Dear Mr. Joyce:

Your request dated June 25, 1975 regarding shortened school days for the North Smithfield Public Schools during the 1975-1976 academic year is approved. The approval so granted encompasses the following dates and levels:

September 29, 1975	Elementary
October 21, 1975	Elementary
November 21, 1975	Elementary & Secondary
December 11, 1975	Elementary
January 28, 1976	Elementary & Secondary
February 26, 1976	Elementary
March 16, 1976	Elementary
April 7, 1976	Elementary & Secondary
May 18, 1976	Elementary
June 9, 1976	Elementary & Secondary

It is understood by your request that the time will be used for curriculum development and planning. It is also understood from your request that all students will be in attendance in school for a minimum of three hours on the shortened school day.

Thank you for your continued cooperation with this office.

Sincerely,

T. C. Schmidt

Thomas C. Schmidt
Commissioner

TCS(PFM):pmd

NORTH SMITHFIELD SCHOOL DEPARTMENT

PAUL F. JOYCE
Superintendent of Schools

RFD No. 2, Greenville Road
North Smithfield, Rhode Island 02895
Telephone (401) 709-5492

217

August 20, 1975

Mr. David Lawrence
Cost Acct. Specialist
RI Dept. of Education
Budget Department
199 Promenade Street
Providence, RI 02908

Dear Mr. Lawrence:

Please be advised of the continuing interest of the North Smithfield School Department and superintendent in being considered for the 1975-76 school year relative to working towards converting to a uniform Standard of Accounting System and PPBS Reporting.

I realize that approximately ten (10) Rhode Island School Communities have been selected for participation in a one year state department orientation plan and that I am not eligible for inclusion as such until 1976-77. However, I would like to "volunteer" the North Smithfield School Department in an audit capacity.

If granted, I would be able to carry out a Practicum Plan to be submitted to Nova University in concert with meeting mandates set by the state regarding total implementation by the year 1978 for all school systems.

The resultant effort would have the dual effect of progressing my school department as a forerunner community in the state of Rhode Island. It would also be my intent to request official status as a pilot district, with credentials, for the second year, 1976-77, as soon as state department invitations are formally accepted.

I await your review of our request to undertake voluntary auditing of the new program development.

Sincerely,

Paul F. Joyce

Paul F. Joyce
Superintendent of Schools

hc

STATE OF RHODE ISLAND AND PROVIDENCE PLANTATIONS
DEPARTMENT OF EDUCATION
199 Promenade Street, Providence, Rhode Island 02908

Thomas C. Schmidt, Commissioner

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Mr. Paul Joyce
Superintendent of Schools
R.F.D. No. 2 Greenville Road
North Smithfield, R.I. 02895

Dear Mr. Joyce:

We were pleased to receive your communication of August 20, 1975 requesting an audit status for Standards for Accounting and Planning Program Budgeting. Although we cannot include you as a pilot district, we can offer you an auditing status which would include all materials, courses and some technical assistance from one of our consultants. This consultant would be available to you for an average of one day per month to help you in the conversion, crosswalking and expansion of your present chart of accounts. You will not be required to report on Form 31 Revised for FYE 1976.

We are looking forward to working with you and your staff.

Sincerely yours,

David L. Lawrence
Cost Accounting Specialist

DLL/lcg

Rec 11/24/75

STATE OF RHODE ISLAND AND PROVIDENCE PLANTATIONS
DEPARTMENT OF EDUCATION
199 Promenade Street, Providence, Rhode Island 02908

219

Thomas C. Schmidt, Commissioner

November 14, 1975

TO: School Committee Chairmen
School Superintendents

FROM: Thomas C. Schmidt, TCS Commissioner of Education

SUBJECT: THE FIVE YEAR PLAN OF THE R.I. DEPARTMENT OF EDUCATION

At my request, the Department of Education staff, at all levels, has been involved in developing a comprehensive long-range plan of programs and projects viewed as deserving serious attention over the next few years. The Department's Five Year Plan is designed to serve as a guide to direct the major activities of the department, both current and proposed.

The Plan will be reviewed and updated each year. The document is viewed by staff as identifying educational priorities at this time. As educational and societal needs change, the flexibility incorporated in the Plan will permit the Plan, itself, to be altered. In early 1976, the staff will again undertake a complete review and reconsideration of the projects and programs. Your comments and reactions will be most helpful in assisting the staff in its reexamination of the Five Year Plan. We would be most appreciative if you would forward your observations, in writing, to my office within the next two months. Your opinions on the issues addressed in the Plan are relevant to any consideration in planning for education.

The document is being widely distributed to all interested and involved people in the State for these reasons: 1) to provide a better understanding of the areas of educational concern from the viewpoint of the Department of Education; 2) to provide the Department with direction as we move to create an interestingly efficient administrative structure at the state level; and 3) to solicit public comment and reaction to the Five Year Plan.

It is my hope, as expressed in the Foreword, that the Plan will serve as a basis for broad and significant involvement and input into the current and future efforts of the Department of Education and will give us all a clear sense of direction.

Rec. 1/14/76

STATE OF RHODE ISLAND AND PROVIDENCE PLANTATIONS
DEPARTMENT OF EDUCATION
199 Promenade Street, Providence, Rhode Island 02908

Thomas C. Schmidt, Commissioner

220

January 13, 1976

TO: Paul F. Joyce, Supt. of Schools
North Smithfield

FROM: Thomas C. Schmidt
Commissioner

SUBJECT: Standards for Accounting and Program Budgeting

We are at the mid point in the second year of our "Phase II Program" with thirteen local school districts implementing standards for accounting and program budgeting.

During the third year of this project, we would like to expand participation by local school districts that have a desire and capability for implementing either or both of these projects. The Department will provide on-site technical assistance to those districts that are selected in the expanded third year of implementation.

At this time we request that any school districts wishing to participate submit a letter briefly describing their current accounting system. The number of districts selected will be contingent upon the desires of the districts to participate and the amount of funds available within the Department to provide the technical assistance. Implementation, as a minimum will involve standards for accounting and the capability to report revenues and expenditures to the Department on either Form 31A or Form 31 Revised for the fiscal year ending June 30, 1977. Letters of intent should be submitted to this office not later than February 15, 1976.

TCS(DLL)dmg

NORTH SMITHFIELD SCHOOL DEPARTMENT

PAUL F. JOYCE
Superintendent of Schools

RFD No. 2, Greenville Road
North Smithfield, Rhode Island 02895
Telephone (401) 769-5492

221

January 19, 1976

Dr. Thomas C. Schmidt
Commissioner
Department of Education
199 Promenade Street
Providence, Rhode Island 02908

RE: Standards for Accounting and Program Budgeting

Dear Dr. Schmidt:

In reference to your communication of January 13, 1976, regarding "Phase III Program", please be advised that the North Smithfield School Department would be most interested in being considered as an active participant during the third year of the program.

As substantiation for our participating please be advised that I was granted the approval to "volunteer" this year as an audit communicator so that I could begin informal work in this area.

The North Smithfield School Department currently employs a FUNCTION/OBJECT budget and I recognize the need for preliminary work leading to a crosswalk with the accounting guidelines being projected by the State Department.

Your consideration of this request would be greatly appreciated.

Sincerely,

Paul F. Joyce

PAUL F. JOYCE
Superintendent of Schools

PFJ/mf

STATE OF RHODE ISLAND AND PROVIDENCE PLANTATIONS

DEPARTMENT OF EDUCATION

199 Promenade Street, Providence, Rhode Island 02908

Thomas C. Schmidt, Commissioner

January 28, 1976

Mr. Paul Joyce
Superintendent of School
R.F.D. No. 2 Greenville Road
North Smithfield, R.I. 02895

Dear Mr. Joyce:

Your affirmative reply to our letter requesting participants for Phase III of Standards for Accounting and Program Budgeting is appreciated.

During the next few weeks, the Department will be accepting and analyzing the replies that are received. The selection of Phase III participants will take place within the next few weeks and all superintendents will be notified as to which school districts will participate.

Thank you for your cooperation.

Sincerely yours,

Thomas C. Schmidt

Thomas C. Schmidt
Commissioner of Education

TCS(DLL)leg

STATE OF RHODE ISLAND AND PROVIDENCE PLANTATIONS
DEPARTMENT OF EDUCATION
199 Promenade Street, Providence, Rhode Island 02908

Thomas C. Schmidt, Commissioner

223

March 25, 1976

Mr. Paul F. Joyce
Superintendent
North Smithfield Sch. Dept.
RFD #2, Greenville Rd.
North Smithfield, RI 02895

Dear Mr. Joyce:

The Department of Education is pleased to announce that you have been selected as one of the school districts which will participate in the Phase III implementation of Standards for Accounting and Program Budgeting.

An "Overview" conference for Phase III participants will be held in early May. This meeting will serve to confirm the purposes and expectations to be set forth between members of your staff, members of the Department of Education, and consultants from the University of Rhode Island.

For your benefit, the Rhode Island Teacher Center will offer a course for those districts participating in the Phase III implementation of Standards for Accounting. We strongly encourage representatives from each of the districts to attend this course. Tuition and materials will be paid in full by R.I.T.C. The course will be offered concurrently with implementation of Standards for Accounting.

Should you or your staff have any further questions, please feel free to contact David Lawrence at 277-2061.

We are extremely gratified that your district is at the forefront of management systems improvement; we will stand ready to provide whatever assistance may be required by you in this most important project.

Sincerely yours,

Thomas C. Schmidt

Thomas C. Schmidt
Commissioner of Education

TCS(DLL)lcg

APPENDIX G

CHRISTIANSEN AND COMPANY
CERTIFIED PUBLIC ACCOUNTANTS

GEORGE T. HELM C.P.A.
ROBERT H. ORMEROD C.P.A.
GRIFFIN MARRION C.P.A.
FRANCIS M. DANAHEY C.P.A.
JOSEPH F. KNAPP C.P.A.
JAMES J. GIFFORD JR. C.P.A.
CARL R. CHRISTIANSEN C.P.A.

533 INDUSTRIAL BANK BUILDING
PROVIDENCE, RHODE ISLAND 02903
AREA CODE 401 751-7510

77 FEDERAL STREET
WOONSOCKET, RHODE ISLAND 02895
AREA CODE 401 762-0996 - 831-6420

March 25, 1976

Dr. S. O. Kaylin
Director of Practicums
Nova University
3301 College Avenue
Fort Lauderdale, Florida

Dear Dr. Kaylin:

Last summer I was asked by Superintendent of Schools, Paul F. Joyce, to be an observer of his Nova Maxi II Practicum that would be carried out during the 1975-1976 school year in North Smithfield, Rhode Island.

Mr. Joyce observed that I, acting in the capacity of Town Finance Budget Review Chairman and in concert with other Committee members, would be enabled to review his practicum entitled "Project Conversion: A PPBS Model for North Smithfield, Rhode Island".

I have been able to see and review Mr. Joyce's total involvement in this year's process, whereby he has successfully led his school department staff in developing not only an annual traditional 1976-1977 School Budget, but also, simultaneously, created a very comprehensively displayed new PPBS Program Budget for consideration and implementation.

The resultant Model produced has contributed greatly to the Town Finance Review Committee's ability to grasp and understand School Department Budget Requests as presented to our body. We look forward, also, to what it portends as full PPBS and Standards of Accounting Implementation takes place in ensuing years.

TO Dr. S. O. Kaylin
Director of Practicums
Nova University
Fort Lauderdale, Florida

From a practical and financial viewpoint, all who annually are involved with school budgetary planning, review and town adoption have been presented with a model that is much more manageable, illustrative, and worthy of consideration than those in past years.

My review of the data presented leads to the conclusion that Superintendent Joyce took an active leadership role in successfully proposing and carrying out his practicum goal. The resultant Model produced has brought accountability and program costs into focus for all public segments of this community to examine and prioritize its financial yearly commitments for education.

Very truly yours,

Joseph F. Knapp, Chairman
Budget Committee
Town of North Smithfield

JFK:par

North Smithfield School Committee

Office of the School Board, Greenville Road, R.F.D. 2, North Smithfield, R.I. 02895

JAMES A. DALTI, Chairman, LAWRENCE R. MASSE, Vice-Chairman, MARIE R. WEST, Secretary, L. PHILIP LEMIEUX, THOMAS E. MUNDY

April 22, 1976

Dr. S. O. Kaylin
Director of Practicums
Nova University
3301 College Avenue
Fort Lauderdale, FL 33314

Dear Dr. Kaylin:

I was asked by Superintendent Paul F. Joyce to serve as an observer for his Nova Maxi II Practicum entitled "Project Conversion: A PPBS Model for North Smithfield, Rhode Island."

It is a pleasure for me to document the superintendent's active involvement in planning, organizing and completing, most successfully, the three-pronged phases of this school year's project. I can attest to the execution of the following three sections:

1. Teacher In-Service
2. Development of a separate and distinct PPBS Budget
3. Establishment of a voluntary liason with the State Department of Education leading to conversion of a new Standards of Accounts.

The availability of program data was especially meaningful to the committee at the Town Meeting and in confrontations with the Finance Review Board. It represented the first year that the school department could identify and document its financial position in such an authoritative manner.

This year's total staff/superintendent effort places North Smithfield in the forefront of Rhode Island systems attempting to meet and surpass state timetables for achieving this type of accountability.

Very truly yours,

James A. Dalti

James A. Dalti, Chairman
North Smithfield School Committee

JAD/jm

North
Smithfield
School
Committee

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Office of the School Board, Greenville Road, R.F.D. 2, North Smithfield, R.I. 02895
JAMES A. DAVEY, Chairman, LAWRENCE R. MASSE, Vice-Chairman, MARIE B. WEST, Secretary, L. PHILIP LEMIEUX, THOMAS E. MUNDY

April 22, 1976

Dr. S. O. Kaylin
Director of Practicums
Nova University
3301 College Avenue
Fort Lauderdale, FL 33314

Dear Dr. Kaylin:

Last August I was asked by our superintendent, Paul F. Joyce, to observe the development of his Nova University Maxi II Practicum. The proposed plan outlined gave promise of serving a long-sought need of the School Committee for more valid and reliable data concerning the spending of our educational budget dollars.

Mr. Joyce has proposed and successfully carried out a practical PPBS budgetary conversion. In the process, he initiated an In-Service Program for key staff members, prepared both a Function/Object Budget as well as a PPBS Model, and actively pursued and secured a pilot status for our system at the Rhode Island State Department level.

The reams of data produced about our system will prove invaluable to us as the School Committee deliberates and selects priorities in the 1976-77 year.

Mr. Joyce's successful Practicum Model is appreciated by the School Committee, as well as the Nova concept that stresses "worth and utility" to the system employing the participant. The program was well planned and executed.

Sincerely,

Lawrence A. Masse
Vice-Chairman
North Smithfield School Committee

LAM/lf

STATE OF RHODE ISLAND AND PROVIDENCE PLANTATIONS
DEPARTMENT OF EDUCATION
199 Promenade Street, Providence, Rhode Island 02908

229

Thomas C. Schmidt, Commissioner

April 16, 1976

Dr. S. O. Kaylin
Director of Practicum
Nova University
College Avenue
Ft. Lauderdale, Florida

Dear Dr. Kaylin:

Last year Paul Joyce, superintendent of North Smithfield, R.I., became a volunteer community for Standards for Accounting and Planning Program Budgeting Systems.

During the past year Paul has completed the following steps:

Studied the district's financial information reporting requirements to local, state and federal and third parties and developed chart of accounts.

Assessed the existing accounting system's capability to process and report financial information.

- Fund Accounting
- Double Entry Accounting
- Encumbrance Accounting
- Modified Accrual Accounting

Determined the districts processing needs under the new accounting system and assessed alternative systems or modification of present system.

- Manual (one write)
- Mechanical (accounting machine)
- Computer

Selected most appropriate system for district. Paul chose to purchase a computer service

Prepared vendor specifications. Requested costs, delivery dates and support to be provided.

Developed detailed system design
Crosswalked existing budget accounts
Expanded existing account structure as necessary
Crosswalked special funds (federal and state)
Crosswalked old budget to new budget format and presented it to School Committee.

Designed input forms for capturing and processing accounting data.

Trained personnel throughout system.

Computed prior and ending year accruals.

Monitoring of accounting system implementation was done throughout the above process.

In my opinion, Paul achieved a great deal of success in this project not only for his MAXI II Practicum "Project Conversion: A PPBS Model for North Smithfield, R.I." but for his community.

I have enjoyed working with Paul in this worthwhile project and hope Nova has many more competent individuals ready to serve their publics.

Sincerely yours,

David L. Lawrence

David L. Lawrence
Budget Specialist, R.I. Dept. of Education

DLL/lcg

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BIBLIOGRAPHY

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